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Supreme Court, U.S.
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OFFICE OF THE CLERK

NO. _____

SUPRME COURT OF THE UNITED STATES

IN THE PETITION OF SALVATORE MORETTI

PETITION FOR WRIT OF MANDAMUS

SALVATORE MORETTI,
Petitioner

- v. -

PETER D. PIZZUTO, J.T.C.
Respondent

Salvatore Moretti
390 Park Street
Hackensack, New Jersey 07601

151 pp

QUESTIONS PRESENTED FOR REVIEW

1. Has the respondent, Peter D. Pizzuto, Judge of the New Jersey Tax Court, shown utter disregard for the rule of law by his refusal to conduct a trial in the case of Salvatore Moretti v. City of Hackensack, Tax Court Docket No. 9479-95, after petitioner cured the alleged "jurisdictional defect" in the prior filing of the identical case of Salvatore Moretti v. City of Hackensack, Tax Court Docket No. 8336-93, [appealed to the New Jersey Supreme Court, No. 41,120].

2. Does the refusal by Judge Peter D. Pizzuto to hear the case before him amount to a refusal to take jurisdiction because the evidence offered proves a cause of action against the City of Hackensack sounding in inverse condemnation.

3. Has the refusal by Judge Peter D. Pizzuto to hear the case before him deny petitioner's federally protected rights granted to employment pursuant to the federal minimum wage law, 29 U.S.C.A. Sect. 206, applied by N. J. Stat. Ann. 34:1-20, and N. J. Administrative Code 12:56; and made applicable to apartment managers through I.R.S. Letter Ruling 8639049.

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STATEMENT OF BASIS FOR JURISDICTION

The jurisdiction of the United States Supreme Court to grant this writ is invoked pursuant to 28 U. S. C. Section 1651(a). Petitioner contends that the Respondent Judge Peter D. Pizzuto has twice refused to hear the case before him [which New Jersey Federal Trial Judge Harold A. Ackerman claimed presented a case for speedy relief afforded (App. 29) in the State tax court system Moretti v. Hackensack 92-4206(HAA). The federal trial court refused jurisdiction, requiring this mandamus to require the state tax court to proceed expeditiously to conclusion in the matter before it.

LEGAL ARGUMENT

JUDGE PIZZUTO HAS BEEN PROVIDED 950 PAGES OF DETAILED REAL ESTATE DOCUMENTATION AMPLYING SETTING FORTH THE TAXATION RELIEF SOUGHT, AND REPEATED DENIALS ACT AS INVERSE CONDEMNATION OF THE REAL PROPERTY WHILE PERMITTING SPECULATION IN PROPERTY VALUES.

Twice petitioner has appeared ready for trial before New Jersey Tax Court Judge Peter D. Pizzuto [App. 1, 10; App. 23]. Prior to both trial appearances, 8336-93 and 9479-95, motions had been filed to invoke temporary restraints on the collection of taxes by the City of Hackensack(App. 65, App. 80, App. 94, App.113). The emergent nature of these restraints was noted(App. 3), so as to expedite decision. Judge Pizzuto first claimed a prior appearance was required before the county tax board since the jurisdictional limit of $750,000 was not met. Upon subsequent appearance January 10, 1996, Judge Pizzuto claimed that he was required by "custom" to dismiss because of a lack of evidence cognizable

by the court. The judge stated that his court was not a small claims court (App. 12) open to all.

Judge Pizzuto dismissed the fact that Petitioner testified at length for four days before Judge Evers in the New Jersey Tax Court in 1981 in a prior tax appeal of taxes on the same property. Subsequently, petitioner received his Juris Doctor degree. Petitioner published a newsletter for apartment owners for several years, requiring extensive research in the subject of housing. The subject matter of the case before the tax court calls for multi-disciplinary expertise.

Petitioner claims that the standard here invoked is discriminatory, in that the Mason Appraisal (App. 66-74) upon which Hackensack relied for its real property assessment, was clearly deficient. Mason compared the subject property to high-rise zoned apartments to achieve his land value. Judge Pizzuto failed to reach the distinguishing characteristics of a taking cause of action by ignoring the description of the tenancy [App. 131-139], water overcharges [App. 126-128], or the distinctive real

property speculation in residential units, [App. 109-112].

Judge Pizzuto states in his oral opinion his bias, "the property in question is of significant value...And therefore the complaint must be dismissed." He does not state the basis for this opinion, claiming rather that the municipal assessment is by presumption correct. Has not that presumption been challenged? Does not the burden of proof shift to Hackensack? How has Hackensack responded?

In a letter to the Bergen County Tax Board and judge Pizzuto, petitioner revealed that his single family house was classed in the 1987 revaluation on the current Hackensack property record card [Block 415, Lot 8.b] as a two family (requiring at minimum two kitchens), thereby resulting in a higher assessment. The source of this error on the property record card is alleged to be petitioner himself. The municipality is being measured by different standards than petitioner. Perhaps judge Pizzuto believes that the tax appeal should be tried by a small claims court because it's value is

small. Would the loss in taxes be great if the city's assessment were over-turned?

Petitioner has argued to the Department of the Treasury that his salary as manager of the apartment house is being taxed as real property, and that habitually destructive tenants (two houses have burned down adjacent to the apartment house) have caused thousands of dollars of damage to their apartments. This has resulted in negative cash flow.

Evident from the transcript taken on June 10, 1996 is that judge Pizzuto was concerned that allowing testimony from petitioner would allow in evidence of neighborhood conditions, the results of unbridled zoning and real estate speculation. Consider what a long term (four decades) property manager who also operated retail businesses might say. By excluding from evidence testimony from on-site property managers, the case of tenant hardship is lost. New Jersey allows evictions of non-paying tenants under its summary dispossess statutes. Should not New Jersey provide job training so that those in need can keep their apartment-homes. New Jersey does not have unionized

apartment workers to the extent that neighboring New York does, resulting in discriminatory treatment of those working to provide housing. Federal moneys are wasted supporting a system which allows for rehabilitation of apartment units without curing the root cause of their destruction - unemployment and low wages.

CONCLUSION

Petitioner relies upon the extensive materials set forth in the appendix to provide the detailed argument supporting the mandate sought herein. Petitioner provided Judge Peter D. Pizzuto over 950 pages of materials upon which to decide the case - prior to trial. That material may be called upon.

Date: August 12, 1996

Submitted by: Salvatore Moretti,
Petitioner Pro Se

App. 1

TRANSCRIPT OF PROCEEDINGS BEFORE THE NEW JERSEY TAX COURT, IN THE CASE OF SALVATORE MORETTI v. CITY OF HACKENSACK, DOCKET NO. 9475095. TRANSCRIPT OF MOTION BEFORE HON. PETER D. PIZZUTO, J..C., ON JUNE 10, 1996.

T6-24. Judge Pizzuto. Customarily property values in Tax court proceedings are established by virtue of expert testimony tha comes from qualified real estate appraisers I don't see anyone in the Courtroom this morning besides Mr. Moretti and Mr. Lenner which leads me to questions whether or not either party intends to call a real estate appraiser. I don't believe the Court's file contains any appraisal report prepared for admission or offering at the trial this morning that was provided to the Court in accordance with the rules.

T7-25. Moretti. Well, clearly my testimony is expert testimony. he issue is the weight which will be applied to it in the different sections--.

T1518. Judge Pizzuto. You didn't give him an appraisal report as such But you say that you provided to him in the form of the (Bergen) County Board petition, if I understand correctly, the equivalent of an appraisal repo6rt that sets forth all of the data and all of the reasons and all of

the analysis to support these values.
T22-10. Judge Pizzuto. I think there are three alternatives that have emerged right now as to how to proceed...dismiss this case...or conclude hat Mr. Moretti has over the course of the years that these properties have been at issue in this and other fora provided sufficient information to the City of Hackensack, including specifically the County Board petitions, that the City is generally familiar with the basis for the claim for the value reduction and therefore Mr. Moretti should be allowed to testify and present his case and the Court will then conclude after hearing his testimony whether a reduction has been established [or] The third alternative is to say hat it appears that there is some obscurity in the material that Mr. Moretti has provided to Hackensack and that in order to assure him his day in Court and at the same time to allow for fairness and adequacy of notice to Hackensack City we ought not to proceed any further today, case ought not to be dismissed because perhaps Mr. Moretti did not totally understand what had to be done prior to this morning but at the same time Hackensack is not prepared to defend against his claims and rather what we should do on the third alternative is to schedule a new day to proceed with the

case on the condition that Mr. Moretti provides a summary of his value contentions, his own appraisal report, essentially given that he proposes to testify as his own expert witness, that he provide an appraisal report to the City of Hackensack prior to returning.

T24-3. Moretti. The issue I brought forth was the issue of inverse condemnation and condemnation practice (involving testimony by) a real estate appraisal professional [familiar with the case]--

T24-11. MORETTI. This is an emergency based on lack of mortgage funds availability which requires that we have testimony today and requires that we look to the fact that this is an emergency in which I have sought a withholding of tax payments consented to by the municipality to afford an opportunity to continue operation of the building.

T28-9. Moretti. Let me briefly note. I have been working on illegally parked cars on let 24 for 4 years with the City and the City hasn't been any more helpful recently than in the past in that process of uncovering anything aside from what has been already set forth to the Tax Court. To spend another week summarizing lot 24 is not productive. That also applies to the other 2 assessed parcels and the other 3 lots. So for this particular appeal the

City has straight forward standard appraisal reports based on actual management, actual assessment of the market and cost approaches.

T31-6. Judge Pizzuto. I think what I'm going to do right now, Mr. Moretti, is allow you to testify concerning your qualifications and I'm going to decide whether or not you are capable of giving an expert opinion in this case. An if I decide that you're capable of giving an expert opinion, I will direct that you prepare a report and come back on another day and do that. And if I determine after hearing you testify and be cross-examined a to your qualifications to give an expert opinion that you can't give an expert opinion, I will conclude that your case must fail because you are not qualified to testify. So will you please come to the witness stand and be sworn ...

T32-17. Moretti. I have owned property in Hackensack and in New Jersey for over 50 years. I have invested I various types of housing from the 1950's, '60's, '70's, '80's and '90's. I have sold housing nd I have managed income expense figures in computing IRS tax forms in computing assessment analyses for business establishments such as stores, factories, apartment buildings, single family houses, condominiums, vacant land, etc. I have

researched deed documentation...I have evaluated business practices and operates businesses in many different forms such as restaurant businesses, such as fact food businesses, retail businesses. I have also experience in construction, building operations, such as the machanicals. As to code evaluation I have been involved in testifying in zoning disputes on matters of factories, funeral parlors, churches, vacant land, residential land, single family houses, apartment houses, hospitals, transportation, construction practices involving fire, safety, health, parking. I have involved myself actively in the mechanicals as far as snow removal, municipal equipment, trucking, as to plumbing. I have over a period of 40 years supervised plumbing, done all plumbing requires on al emergency basis over a period of 3 decades.
Contining at t35-2. Moretti. I have testified before the New Jersey Department of Transportation on transportation relating to New Jersey Transit. I hve prepared reports, all the Apartment Owner s Association [newsletters] through the 1970's, 1980's, and 1990's. I've attended meetings, seminars before the Institute of Continuing Legal Education, the Society of Real Estate Appraisers, the Society of Independent Fee Appraisers. I have

prepared various reports for the law Court throughout a 40 year period. I have attended hearings, testified before the County District Courts, Special Civil Part of the Superior Court, the Chancery Court, the Superior Court Law Division and the New Jersey Appellate Division and prepared briefs and appendices for the New Jersey Supreme Court, the United States Supreme Court, the New York Trial Court in he State and the Federal Second Circuit. I have prepared appeals in the United States Court of Appeals for the Federal Circuit of the Second Circuit and have participated in Third Circuit - Federal appeals from the United States District Court for the Third Circuit and on appeal up to the United States Court of Appeals in Philadelphia, which encompasses Philadelphia Pennsylvania, which encompasses New Jersey, which encompasses all Third Circuit matters, which also I believe involves the Virgin Islands. I have done research for at least a period of 40 years, such research as is available [in written form] in the Law Courts, and is available from the Institute of Real Estate Management in Chicago, the Institute of Real Estate Appraisal, which has its bases in Chicago, Illinois. I have subscribed to the various journals of the property management associations, to

property appraisal associations, and to accounting associations. I have done research in accounting procedures over a period of 40 years, both handling actual income/expense analyses and reporting to government, reporting to federal and state government agencies, such as the Internal Revenue Service, the state inspections for city codes, state code analysis such as the state inspectors for industrial property and residential property and retail and commercial property over a6 period of 40 years, in particular restaurants, fast food items such as food, ice cream, sale of frozen items to retailers, commercial users. I have been actively involved in preparation for certification in accounting, certification in real estate sales, certification in teacher's licensure for proprietary establishments. I have published various newsletters which have been circulated in the northeast on housing, inflation, rent control, law reform, legal decisions, decisions by Boards of Adjustment and rent stabilization board thorough out all communities in the State of New Jersey, I have attended at least 50 seminars by the Society of Real Estate Appraisers...I have attended universities in Washington, D.C., New York City, and New Jersey. I have both

an Associate Degree and a Bachelor's Degree. [I have a law degree from New York Law. School].

T37-18. Moretti. I have prepared reports and submitted applications for loans on various projects over a period of 40 years for retail, industrial, housing projects. I've secured loans for construction, plumbing, electrical projects for 40 years. I have supervised landscaping projects for a period of over 40 years as to landfill, exterior maintenance, roofing, windows, drive way maintenance, asphalt repaving, concrete work, landscaping, fenestration. I have maintained boilers, both of the low pressure hot water type, and gas burners over a period of 40 years. I have evaluated feasabiliy studies both as far as the condemnation appraisal practice or on-going business practice. The issue between the two, of course, is that in condemnation appraisal practice one is foreclosed from certain options such as when an on-going business which could go on for 50 years based on a positive cash flow is shut down. [In other cases] the problem concerning condemnation appraisal is that you have a large number of business failure and you have high tenant turnover. You have business management problems as to excessive hours, inadequate

wage per hour, poor working conditions, a conflict in policy between various forms of government in which the state seeks to take over the property for highway usage or the property is rezoned for different classifications from 1 to 5 where they will demolish single family housing and replace them with factories or retail businesses or for other Type 4 classes.
T40-20. Moretti. I have attended municipal hearings on the revision of the zoning code to allow for the creation of the high rise district along Prospect and Overlook streets, the development of zoning and planning involved in the Center City Project, and of course the revise master plan submission of review reports by planers such as Kren.
T41-15. Moretti. I have been involved in the educational system in both New Jersey and New York in grammar schools, high schools, colleges, law schools, technical schools, and scientific schools. I've done about four years of laboratory work in physics, chemistry, biology, psychology, and sociology.
T42-22. Moretti being cross-examined): I secured experts and interviewed experts for testimony in he 19780's, 1980's, up to the present. I interviewed people in real estate appraisal from the SREA (Society of Real Estate Appraisers), the IREA and the

IFA and other organizations.

T56-17. Moretti. I have attempted to schedule continuing [education] courses both in the legal community and the appraisal community and in addition the accounting community. ...I work at least an 85 hour week and I have very little spare tie left over to spend with my family.

T57-6. Moretti. I'm sure at the end of the Kovatz school they gave a test on real estate salesperson and I passed.

T60-24. Lenner: [Let me ask you a hypothetical question about the appraisal of high rise apartments] What information would you request and how would you go about preparing an appraisal report for that client.

T61-3. Moretti. ...age of construction...the history of the occupancy, the income range of the tenants, the employment of the tenants...are there one year leases, two year leases, three year leases, what are the escalator clauses...are there saunas...what are the lease concessions on such items as parking, pool, what type of security exists on the premises...the condition of the rugs...what is the depreciation of the building components...

T72-7. Judge Pizzuto. Then I shall decide at this point whether or not Mr. Moretti

is qualified to be an expert in this case. And my conclusion is that I should not deem Mr. Moretti to have established the requisite expertise by way of experience and qualifications to be able to submit to the Court a credible, cogent, reasoned and persuasive opinion as to the value of property. My reasons are that although Mr. Moretti has some experience in real estate, although he has legal education and although he has managed property he has not demonstrated (sic) and although he hs some familiarity with appraisal concepts and terminology he has not demonstrated that he has functioned as a real estate appraiser other than with respect to the submission of tax appeals with respect to his own properti4es. He's not licensed, he is not--does not possess designations from any of the appraisal societies. He has not performed appraisal assignments for paying clients and has not testifed on behalf of anyone else. Moreover, his demeanor during the course of the entire proceeding this morning, but in particular during he court of the voir dire concerning his expertise, indicates to me that the witness has difficulty in focus and in analysis and in cogency. His answers have been lengthy and disjointed and have not confined themselves to relevant subject matters and

I am, therefore, convinced that no purpose would be served in allowing this witness to give an expert opinion as to the value of the property in question. This is not a small claims course in which great latitude can be given. The property in question is of significant value. And after having heard Mr. Moretti's explanation of his own qualifications and the cross examination by Mr. Lenner I am satisfied that any opinion that Mr. Moretti could formulate should not be accorded the weight given to an expert opinion. And therefore I conclude that he is not qualified to give an expert opinion and that this case will therefore fail because of the inability of the witness to offer any testimony that would overcome the presumption of correctness attaching to the assessment. And therefore the complaint must be dismissed.

App. 13

TAX COURT OF NEW JERSEY
CN-975
TRENTON, NEW JERSEY 0625
(609)292-8108

July 29, 1996

Michael A. Andrew, Jr.
Presiding Judge

Mr. Salvatore Moretti
390 Park Street
Hackensack, New Jersey 07601

Re: Salvatore Moretti v. Hackensack, No. 9479-95; parcel One - Bl. 418, Lots 22 and 23, Parcel Two - Bl. 418, Lot 24, Parcel Three, Bl. 415, Lot 8.b. Motion Return Date - June 10, 1996, before Judge Peter D. Pizzuto, J.T.C., Real Property Assessment for 1995 Tax Year

Dear Mr. Moretti:

I am in receipt of your letter of July 25, 1996 with respect to the above captioned matter. It is my understanding that you are seeking the entry of a final judgment from a determination by Judge Pizzuto which will permit you to take an appeal to the Appellate Division of the Superior Court. I have spoken to Judge

Pizzuto and have indicated to him that I am forwarding to him all of the materials that you forwarded to me so that he may direct the issuance of a judgment in your case as soon as possible in order to permit an appeal.

Very truly yours,
Michael A. Andrew, Jr., P.J.T.C.

cc: Hon. Peter D. Pizzuto, J.T.C.
Donald J. Lenner, Esq.

App. 15

SALVATORE MORETTI
390 PARK STREET
HACKENSACK, NEW JERSEY 07601
(201) 646-1414

July 25, 1996

Michael A. Anderws, P. J.T. C.
Tax Court of New Jersey
Hughes Justice Complex
25 West Market Street
CN-972
Trenton, New Jersey 08625

Re.: Salvatore Moretti v. City of Hackensack, No. 9479-95; Parcel One - Bl 418, Lots 22 and 23. Parcel Two - Bl 418, Lot 24, Parcel Three, Bl 415, Lot 8.b. Motion Return Date June 10, 1996, Before Judge Peter D. Pizzuto, J.T.., Real Property Assessment for 1995 Tax Year.

Dear Judge Andrew:

The above captioned case involves an appeal filed November 8, 1995. The same fact pattern had been filed before the Bergen county tax board in 1991, which permitted a slight decrease in the

assessment. Since the case involved complex matters, the case was then brought before the United States District Court. Scott Topolski represented the City of Hackensack, and stated in his motion to dismiss the state would provide the relief requested. Following Topolski's brief in a written opinion, Judge Harold A. Ackerman, J.U.S.D.C. held that the state could provide speedy tax relief. The court therefore denied granting jurisdiction. Even before the written opinion was filed I filed directly with the New Jersey Tax Court - the motions to dismiss had been filed while the assessment was over $750,000 on block 418, lots 22 and 23. Judge Pizzuto denied jurisdiction - the City was represented by Donald Lenner, Esq. I appealed this case, Docket No. 8336-93 to the appellate division, A-4913-94-T2, and then to the Supreme Court of New Jersey , Docket No. 41,120, and finally to the U;. S. Supreme Court, No. 95-1587.

The next case I filed with the Bergen County Tax Board, involving the same three parcels. The Board upheld the assessment of the City of Hackensack by judgment dated September 13, 1995. I filed with the N. J. Tax Court, Docket No. 9479-95, and on June 10, 1996 at a motion hearing,

Judge Pizzuto determind that he would not proceed to trial for the suggested reason that he refused to accept the testimony of petitioner as expert testimony. I had submitted a somewhat detailed 950 page report describing the subject real property. The state had just made an inspection of the residential apartments and had issued a lengthy report on the housing conditions thereat. I sought to have this marked as well as the lengthy appraisal reports I submitted. Judge Pizzuto refused to mark any exhibit, and instead insisted that I qualify myself as an expert. My position was that the materials provided should be given such weight as they were entitled, so that we might reach the merits of the case.

My position is that the New Jersey Tax Court's failure to reach the merits of this case due to procedural hurdles s a denial of due process. The five years of filings seeking to decrease assessment is based on the tripling of assessed value in 1987. Block 415, Lot 8.b is a single family house which appears on the property record card of the municipality as a two family. The city has not even provided an appraisal report of the subject property, but insists upon maintaining the property assessment.

I am providing the transcript of

proceedings in this case as well as the recent exchange of letters between myself and Mr. Lenner showing that we have reached an impasse in this case. I desire you to render an opinion as to how we may obtain a final written judgment from which I may appeal; also I require a settled record to appeal from, including the marking of exhibits as noted above.

(s) Salvatore Moretti, Plaintiff Pro Se

cc: Hon Peter D. Puzzuto, J.T.C.; Donald Lenner, Esq. (On Behalf of Hackensack)

enc. 1. July 5, 1996. Moretti to Pizzuto & Hackensack

2. July 10, 1996. Lenner to Pizzuto & Moretti.

3. Transcript of June 10, 1996 Motion Hearing to Presiding Judge.

App. 19

SALVATORE MORETTI
390 PARK STREET
HACKENSACK, NEW JERSEY 07601
(201) 646-1414

July 5, 1996

Hon. Peter D. Pizzuto, J.T.C.
125 State Street
Room 108
Hackensack, New Jersey 07601

Re.: Moretti v. City of Hackensack, No. 9479-95; Parcel One - Bl 418, Lots 22 and 23. Parcel Two - Bl 418, Lot 24, Parcel Three, Bl 415, Lot 8.b. Motion Return Date June 10, 1996

Dear Judge Pizzuto:

On June 10, 1996 at a motion in the above captioned matter, I endeavored to mark for the record documents which had been delivered to the Tax Court and to the defendant. Mr. Lenner, on behalf of the defendant City of Hackensack, refused to have any documents marked prior to the motion hearing. At the motion hearing, I suggested receiving into evidence the documents which I had transmitted to the New Jersey Tax Court, so that a list of

said documents would appear of record. Instead, your Honor proceeded into the question of whether outside expert testimony would be offered as to the value of the property under appeal, and whether or by whom testimony would be taken.

While the determination at the end of the motion hearing was couched in terms relating to several alternatives, it is not clear whether the court decided to take additional testimony from parties to be called by the Court itself or Mr. Lenner, or whether Mr. Lenner would be putting on his case.

Since the determination of the Court is unclear (is the court waiting for me to call an expert witness upon whom I will rely?), I suggest that Mr. Lenner set forth in an order what the City of Hackensack's position is. Should issues be raised therein which are in dispute, a hearing may be conducted, or perhaps a final order should be offered with opportunity to state plaintiff's position.

Very truly,
(s) Salvatore Moretti, Plaintiff Pro Se
cc: Donald Lenner, Esq. (On Behalf of City of Hacknsack)

App. 21

DONALD J. LENNER
Attorney At Law
286 Union Street
Hackensack, N 07601

Member N.J. & N.Y. Bars
Tel. (201) 343-6660
Fax (201) 343-2929

July 10, 1996

The Hon. Peter D. Pzzuto, J.T.C.
Tax Court of New Jersey
125 State Street
Hackensack, NJ 07601

RE: **SALVATORE MORETTI v. HACKENSACK**
Docket No. 009479-95
Block 418, Lots 22 & 23
Block 418, Lot 24
Block 415, Lot 8.b

Dear Judge Pizzuto:

I am in receipt of a copy of Mr. Moretti's letter of July 5, 1996, to Your Honor. Contrary to the statement in the first sentence of the letter's third paragraph, I believe the Court's decision was quite clear. The court put forth certain alternative methods of proceeding

with the matter. The method agreed to by Mr. Moretti was that a preliminary hearing would be held on his qualifications to testify as his own expert rather than having him retain the services of an expert. If the Court found that he was not qualified, his appeal would be dismissed for failure to overcome the assessment's presumption fr correctness.

Following testimony, the Court found that Mr. Moretti was not qualified as an expert and that in keeping with the agreement, his appeal was dismissed on the basis of the taxpayer's failure to overcome the presumption of the correctness of the assessment.

If the court wishes, I will prepare an Order of Dismissal for submission under the Five-day Rule.

Respectfully,

Donald J. Lenner

DJL/sp
cc: Salvatore Moretti

Dismissal by Trial Court, N. J. Tax Court, Feb. 7, 1995

Donald J. Lenner, Esq.
286 Union Street
Hackensack, N. J. (01) 343-6660
Attorney for Defendant

Salvatore Moretti,
Plaintiff

v.

City of Hackensack,
Defendant

TAX COURT OF N.J.
DOCKET NO. 008336-93

ORDER DISMISSING COMPLAINT WITH PREJUDICE

Final Judgment under R. 8:9-1

THIS MATTER being opened to the Court on the application of Donald J. Lenner, Esq., attorney for Defendant, and the Plaintiff having appeared Pro Se, and the Court having considered the papers filed and the arguments of counsel for the Defendant and of the Plaintiff Pro Se, and it being the finding of the Court that there was a failure of the Plaintiff to exhaust his administrative remedies and meet the jurisdictional requirements of N.J.S.A. 54:3-21 for a direct appeal to the Tax Court; that the litigation history does not excuse the Plaintiff's failure to timely file a complaint with the Tax Court for the tax year 1991 or timely file a

complaint with either the county board of taxation or the Tax Court for the tax year 1992; and for good cause shown,

IT IS on this 7th day of February, 1994,

ORDERED THAT the complaint in the above matter is hereby dismissed with prejudice.

(s) Peter D. Pizzuto, Judge
Tax Court

SALVATORE MORETTI
390 PARK STREET
HACKENSACK, NEW JERSEY 07601
(201) 646-1414

February 14, 1995

Hon. Harold A. Ackerman, J.U. S. D. C.
United States District Court
U. S. Federal Courthouse & Post Office Building
Newark, New Jersey 07102
re: Salvatore Moretti v. City of Hackensack, et al., Civil Action No. 92-4206 (HAA)

Dear Judge Ackerman

On June 21, 1993, Your Honor entered an order dismissing the above captioned lawsuit. The basis for your dismissal of the action against the City of Hackensack was that there were remedies in the state court system. Your exact words follow: "Moretti also alleged that the Council conspired to fix the assessed value of his property in excess of its actual value, thereby depriving him of his ownership rights. This court is barred from hearing this claim, however, for lack of subject matter jurisdiction.

[Although the factual allegations set forth in this count refer to unidentified 'defendants,' the demand for relief contained in this names only the City Council. In either case, however, the claim must be dismissed because this court lacks subject matter jurisdiction.]

The Tax Injunction Act ("Act") provides that:

[t]he district courts shall not enjoin, suspend or restrain the assessment, levy or collection of any tax where a plain, speedy and efficient remedy may be had in the court of such State. 28 U.S.C. Section 1341. The principal purpose of the Act is to limit federal court interference with local tax matters. Hardwick v. Cuomo, 891 F.2d 1097, 1104 (3d Cir. 1989) (citing California v. Grace Brethren Church, 457 U.S. 393, 411 (1982)). The United States Supreme Court has interpreted this statute as prohibiting federal courts from granting injunctive relief, see Rosewell v. LaSalle National Bank, 450 U.S. t03, 522 (1981), as well as declaratory relief, see California v. Grace Brethren Church, 457 U.S. 393, 408-11 (1982), as long as there is a "plain, speedy and

efficient remedy" available in state court.

Both the Supreme Court and the Third Circuit have declined to rule on whether the Tax Injunction Act bar actions for monetary daamages. See Fair Assessment in Real Estate Association v. McNary, 454 U.S. 100 (1981); see also Hardwick v. Cuomo, 891 F. 2d. 1097, 1104 (3d Cir. 1989) (comity supplements Tax Injunction when only money damaages are sought).

In Fair Assessment, the Court held that there is "no significant difference" between the "plain, speedy and efficient" standard under the Tax Injunction Act and the plain, adequate, and complete" standard governing comity. 454 U.S. at 116 n. 8. The "plain, speedy and efficient" remedy requirement is to be construed narrowly. Sipe, 689 F2d. at 4-4 (quoting Grace Brethren, 457 U.S. at 413). A state remedy is deemed adequate if it satisfied certain procedural criteria. Behe v. Chester County Bd. of Assessment Appeals, 952 F 2d. 66, 68 (3d Cir. 1991)(citing Rosewell, 450 U.S. at 512). Specifically, the state remedy is sufficient if it "'provides the taxpayer with a 'full hearing and judicial

determination at which [the taxpayer] may raise any and all constitutional objections.'" Hardwick, 891 F. 2d at 1105 (quoting Grace Brethren, 457 U.S. at 412).

New Jersey provides several remedies which afford the plaintiff an opportunity to raise all constitutional objections to the allegedly wrongful property assessment. For example, N.J.S.A. 54:3-21 also provides that if the assessed value of property exceeds $750,000. the taxpayer may file a complaint directly with the tax court.] If a party is dissatisfied with the county board's determination, he or she may seek judicial review of the determination by filing a complaint in the tax . court. N.J.S.A. 54:51A-1. Thus, New Jersey law provides for an administrative determination, as well as judicial review of that determination.

A taxpayer, moreover, is not limited to this review procedure. New Jersey also has a statute providing for declaratory judgment actions. See N.J.S.A. 2A:16-53. See Sipe, 689 F. 2d at 405. Finally, a plaintiff may bring a Section 1983 action in state court. See Peper v. Princeton University Board of Tructees, 77 N.J. 55, 74 (1978) (New Jersey courts have the jurisdiction to

interpret federal statutes and decide federal claims); see, e.g. Timber Properties, Inc. v. Chester Township, 205 N.J.Super. 273 (Law Div. 1985)(Section 1983 action). New Jersey, therefore, provides sufficient remedies affording plaintiff the opportunity to raise any constitutional objections to the real property tax assessment. See Fair Assessment, 454 U.S. at 116-17 (availability of state court Section 1983 action supports withholding of federal jurisdiction); Long Island Lighting Co. v. Town of Brookhaven, 889 F. 2d 428, 432 (2d Cir. 1989)(same); Sipte, 689 F.2d at 405-08(adequate remedy where state court has jurisdiction to decide federal claims). Because New Jersey provides a plain, complete and adequate remedy, this court lacks jurisdiction over any claim regarding the allegedly wrongful property value...For all these reasons, the claims against the City Council will be dismissed."

Even before your final written decision, after Hackensack conceded jurisdiction in the state Tax Court, I filed in that court. Hackensack pursued remedy in that court until the "thirtenth hour, (November, 1994), when after conducting discovery for eleven months, it claimed there was no jurisdiction in the

State Tax Court. In fact, pursuant to the order to dismiss for lack of jurisdiction drafted by the city, that court entered an order to dismiss on February 7, 1995, leaving me with no state remedies.

Under these circumstances, I am providing to the court a summary of the materials submitted to the state tax court, and request a hearing to determine whether your Honor will re-open the above captioned case for decision on the merits.

Very truly,
Salvatore Moretti
enc.
cc: Scott Topolski, Esq. (Behalf of Hackensack, Federal Court)
Donald Lenner, Esq. (Behalf of Hackensack, State Court)

App. 31

SALVATORE MORETTI
390 PARK STREET
HACKENSACK, NEW JERSEY 07601
(201) 646-1414

November 4, 1994

Hon. Peter Pizzuto, J.T.C.
125 State Street
Room 108
Hackensack, New Jersey 07601

re: Salvatore Moretti v. City of Hackensack, Docket No. 833693; Parcel One - Block 418, Lots 22 and 23. Parcel Two - Block 418, Lot 24.

Dear Judge Pizzuto:

Attached hereto find my preliminary estimate of value as provided by the income approach. This report is responsive to the recent inquiry as to why the judgment of the Bergen County Tax Board has not been forwarded to you - this is a direct appeal since the 1992 assessment was over $750,000.

I trust that upon further communications with the taxing authority, a more complete report will be available shortly.

Very truly,

(s) Salvatore Moretti

cc: Donald J. Lenner, Esq. (On Behalf of City of Hackensack)
Municipal Tax Assessor

Block 418, Lots 22, and 23 (Account No. 4617) Property Address: 391-395 Park Street, Hackensack, N. J. 07601
Prop. Description: 20 unit 2 story apt. house. Const: 1958 3 room apt., 1 bath., 560 sq.ft. per unit 120 x 150 ft. land.
Assessment History

Assessment	Assessment Land	Net Improvement	NET TAX Assessment	TAX
1994	280,800	452,200	$733,000	$23,016.20
1993	280,800	452,200	733,000	21,037.10
1992	280,800	486,000	766,800	18,479.88
1991	280,800	511,500	792,300	18,539.82
1990	280,800	511,500	792,300	18,953.97
1989	280,800	511,500	792,300	16,796.76
1988	280,800	511,500	792,300	14,816.01
1987	71,500	223,900	295,400	15,951.60

Deed Information: 391-395 Park Street, Hackensack acquired 9/29/58 (Bk. 3978, p. 463); 9/30/58 (Bk. 3978, p. 466).
Block 418, Lot 24 Property Address: 387 Park Street, Hackensack Prop.,
Description: 66 x 150 ft. Vacant land.
Assessment History

	Assessment Land	Assessment Improvement	Net Assessment	NET TAX
1994	115,300	0	115,300	3,620.42
1993	115,300	0	115,300	3,309.11
1992	135,700	0	135,700	3,270.37
1991	135,700	0	135,700	3,175.38
1990	135,700	0	135,700	3,243.23
1989	135,700	0	135,700	2,876.84
1988	135,700	0	135,700	2,537.59
1987	19,100	0	19,100	1,031.40
1986	19,100	0	19,100	979.83

Deed Information: 387 Park Street, Hackensack, acquired 2/28/85 (Bk. 6902, P. 780). Stabilized Rental Income and Expenses Park Court Apartments, 391-397 Park St., Hackensack 20 units. Three rooms, one bedroom, one living room, one kitchen. one bathroom. Heat and hot water included. Parking included. Stabilized Income/Expense Statement Income Average rental income per month collectible is set at $437.50. Annual rental income computes to $105,000.

Income.....$105,000
Expenses.. 76,175
Advertising.....300
Auto & Truck.....3000
Insurance.....8970
Repairs & Maintenance.....6600
Supplies.....2000
Utilities.....25000
Wages..... 7000
Office Expenses..... 7000
Legal & Professional..... 5000
Total Expenses $64870
Depreciation 11305
Exp. & Deprec....$76175

Net Profit before Local Property Taxes Income.....105,000;Exp. & Deprec. 76,175.Before Taxes) Net Profit.28,825
Overall tax rate:10% 28,825/.10 = $288,250

[Municipal Real Estate Taxes Charged in 1994 = $26,636.62]

Block 418, Lots 22 & 23.....	$23,016.20
Block 418, Lot 24.....	3,620.42
	$26,636.62

[Net Net under present taxation]:

Net Income before Tx.	$28,825
Taxes Charged	26,636.62
Cash Flow after taxes	2,188.38

PRELIMINARY INCOME APPROACH TO VALUE REAL PROPERTY APPRAISAL OF:

PARCEL ONE
391-397 PARK STREET
BLOCK 418, LOTS 22 AND 23
CITY OF HACKENSACK
BERGEN COUNTY
NEW JERSEY

PARCEL TWO
387 PARK STREET
BLOCK 418, LOT 24
CITY OF HACKENSACK
BERGEN COUNTY
NEW JERSEY

AS OF: OCTOBER, 1992

SUBMITTED BY:

PROPERTY OWNER -

SALVATORE MORETTI
390 PARK STREET
HACKENSACK, NEW JERSEY 07601
(201) 646-1414

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IDENTIFICATION:

The subject real property consists of two parcels. Parcel one is known as 391-397 (a.k.a. 391-5) Park Street, Hackensack, New Jersey - legal description is Block 418, Lots 22 and 23 on the tax maps of the City of Hackensack, Bergen County, New Jersey. Parcel two is known as 387 Park Street, Hackensack, New Jersey - legal description is Block 418, Lot 24 on the tax maps of the City of Hackensack, Bergen County, New Jersey.

TAX DATA:

1992 Tax Assessment of Block 418, Lots 22 and 23 is:

Land:	$280,800
Improvement:	$486,000
Total:	$766,800
TAX =	$18,479.88

1992 Tax Assessment of Block 418, Lot 24 is:

Land:	$135,700
Improvement:	-
Total:	$135,700
TAX =	$3,270.37

1992 Hackensack Tax Rate: $2.41 per $100 Assessed Value 1993 Hackensack Tax Rate: $2.87 per $100 Assessed Value 1994 Hackensack Tax Rate: $3.14 per $100 Assessed Value

ZONING: R-3B zone
PURPOSE OF APPRAISAL:

The purpose of this appraisal is to estimate the Fair Market Value,

Fair Market Value being defined as: "the highest price estimated in terms of money which a property will bring if exposed for sale in the open market,

allowing a reasonable time to find a purchaser who buys with knowledge of all the uses to which it is adapted and for which it is capable of being used."

Fair Market Value is further defined as, "that price in terms of money that a willing buyer would be justified in paying to a willing seller, both being well informed, acting intelligently and without compulsion, and normal financing."

1

FEE SIMPLE:

It is assumed that title to the property is good and marketable and fee simple ownership is to be transferred free from all encumbrances except for those specified in the deed of public interest.

NEIGHBORHOOD DATA:

The area of the subject property is bordered by commercial, and industrial

properties. A recent variance granted to the Gentile funeral parlor has transferred R-3B use property to (B-1) business use, wherein funeral processions can be run up and down Park Street. The progressive commercialization of the neighborhood reflects the lack of governmental protection of residential land uses.

Immediately across the street from the subject property is the Gutterman-Musicant funeral parlor, which has been expanded southward on Park Street, toward the Gentile funeral operation.

On the Northwest corner of Passaic Street and Park Street is a parking lot that is owned by the Gutterman funeral parlor.

Immediately on the southerly side of the subject property is the Jademar commercial office building.

Block 418, lot 24, now vacant, was the former site of the psychiatric halfway house operated by the Gutterman funeral parlor. This property was purchased by petitioner so as to prevent even further locational obsolescence. The sewer moratorium prevented construction on the site.

To the rear, or westerly side, of the subject property is the Multi-Pak garbage

compactor factory. Adjacent thereto and to the south is another factory built to the lot line of Block 418, lot 24.

SITE DATA:

Parcel One.

The subject site is a regular rectangular shaped lot - 120 ft. x 150 ft. - front 120 feet on Park Street. It is at street grade, approximately 100 feet south of Passaic Street. Topography is flat.

2

The subject site is a regular rectangular shaped lot - 66 ft. x 150 ft. - front 66 feet on Park Street. It is at street grade, approximately 220 feet south of Passaic Street, Topography is flat.

DESCRIPTION OF IMPROVEMENTS:

Parcel One.

The subject property is improved with two, 2-story brick veneer, garden type

apartment buildings which were built in 1958. There is a partial basement in both buildings, Each unit contains ten, 3-room apartments, with one bath in each, or a total of 60 rooms. Sixty percent on site parking (asphalt lot) is provided for the tenants on Block 418, Lots 22, and 23.

Foundation: Cinder Block.
Exterior: Brick Veneer.
Roof: Asphalt Shingle.
Leaders & Gutters: Aluminum.
Windows. Steel Sliding.

Interior:
Walls. Dry Wall.
Heating. Hot Water - Oil Fired.
Electrical. BX Cable
Plumbing. Copper.
Floors. Hardwood. Vinyl Asphalt in Kitchen Bath. 4 ft. x 4 ft. Ceramic Tile Floor.
Utilities: Gas. Electric. Water. Sewers. Driving Way and Parking Area. Asphalt. Off-Site Improvements: Curbs, sidewalks, street lights.

Each building is 100 feet by 30 feet, 3,000 square feet. Each building being two stories, the total interior area is 12,000 square feet. There are twenty three room apartments, each containing 480 square feet, as follows:

Bedroom - 12' x 11' = 132 s.f.
Bathroom - 5' x 8' = 40 s.f.
Living Room - 11.5' x 16' = 184 s.f.
Kitchen - 7' x 14.5' = 101.5 s.f.
Closet 1 - 3' x 5' = 15 s.f.
Closet 2 - 2' x 4' = 8 s.f.

Total Number of Square Feet = 480.5 s.f.

3

Parcel Two - Block 418, Lot 24; 387 Park St., Hackensack

This lot at one time was improved with an older home. That home had been converted into a psychiatric half-way house by the Gutterman funeral parlor. The property was not maintained for many years, and was finally purchased by a series of owners who demolished the building in 1984, leaving the land vacant as it exists today. This vacant land is 66 feet fronting on Park Street, and 150 feet in depth. Immediately to the north is Block 418, Lots 22 and 23, improved with two ten unit buildings. Immediately to the south is the Jademar office building, a two story structure. Immediately to the west is a twenty five foot high cinder

block industrial building, standing on M-1 industrial zoned land. Adjacent thereto and to the north is the Multipak factory, also located in the M-1 Industrial Zone.

INCOME APPROACH TO VALUE

YEAR - 1992 Hackensack Tax Rate: $2.41 per $100 Assessed Value; 1993 Hackensack Tax Rate: $2.87 per $100 Assessed Value; 81994 Hackensack Tax Rate: $3.14 per $100 Assessed Value

RATIO OF ASSESSED TO TRUE VALUE - HACKENSACK

1989	89.47%
1990	85.79%
1992	87.36%
1993	90.28%
1994	95.64%

EFFECTIVE TAX RATE

1992	$2.11
1993	$2.59
1994	$3.00

[Average: $2.57]

2Stabilized Rental Income and Expenses. Park Court Apartments, 391-397 Park St., Hackensack. 20 units. Average rental income per month collectible is set at $437.50. Annual rental income computes to $105,000, inclusive of miscellaneous income.

Income	$105,000
Expenses	76,175
Advertising	300
Auto & Truck	3000
Insurance	8970
Repairs & Maintenance	6600
Supplies	2000
Utilities	25000
Wages	7000
Office Expenses	7000
Legal & Professional	5000
Total Expenses	$64870
Depreciation	11305
Exp. & Deprec.	$76175

Net Profit before Local Property Taxes

Income	105,000
Exp. & Deprec.	76,175
(Before Taxes) Net Profit	28,825

Overall tax rate:

- 9% + 2.57% + 2.5% = 14.07%

28,825 / 14.07% = $ 204,983

Note: This approach to value is $562,000 below the value set by the Hackensack assessor. This is a serious discrepancy. The cost of services to maintain the net income received is high. Management has been above average. Other properties are having similar cash flow problems. One such property is 370 Park Street, Hackensack, (72 units, three stories, built 1980), Block 415, lots 1 etc. sold for $0 November 20, 1991. Its 1991 assessment was $3,108,000. This sale was listed in the SR1-A forms at Serial No. 2208579, Deed Book 7489, p. 916.

High turnover rate, high cost of apartment preparation for incoming tenants, and decreased rental incomes have been caused by external diseconomies, plus additional long term irreversible factors. New construction of apartments in the neighborhood have been of buildings three stories and higher. In addition, compara ble apartment buildings have larger unit size.

Note that the net profit before taxes is $28,825, and that the Hackensack local property tax charged is increasing as follows resulting in cash flow losses, due to mortgage financing:

Real Property Tax		Remaining After Taxes
1992.....	$18,480	$28,825 - $18,400 = $10,425
1993.....	$21,037	$28,825 - $21,037 = $ 7,788
1994.....	$23,016	$28,825 - $23,016 = $ 5,809

LAND VALUE

Highest and Best Use

Offers on this Parcel one (Block 418, lots 22 and 23), and Parcel two (Block 418, Lot 24) have failed to approach the as sessed value set by the Hackensack tax assessor. The vacant land, lot 24, is limited due to a moratorium on sewer hook ups - only dry hook ups have been acceptable.

Petitioner's complaint sets forth $55,000 as the proper assessed value.

REQUESTED INFORMATION

Petitioner is awaiting receipt of information requested from the Hackensack Tax Assessor for Market approach to value. The Cost Approach to value is dependent

upon the obsolescence, depreciation, and highest and best use analysis. Such data as has been received to date has not been adequate to produce further information at this time on the three approaches to value, or reconciliation thereof.

DATE SUBMITTED: NOVEMBER 5, 1994

SUBMITTED BY: SALVATORE MORETTI, PETITIONER

SALVATORE MORETTI, PRO SE
390 PARK STREET
HACKENSACK, NEW JERSEY 07601
(201) 646-1414

TAX COURT OF NEW JERSEY

SALVATORE MORETTI, : STATE OF NEW JERSEY
Petitioner: Docket No. 008336-93
v. :
CITY OF HACKENSACK: CERTIFIED ANSWERS TO
Defendant : INTERROGATORIES AS TO
: EXPENSES AT SUBJECT
APARTMENT HOUSE
391-397 PARK STREET,
HACKENSACK, N.J.

TO: DONALD J. LENNER, ESQ.
286 UNION STREET
HACKENSACK, NEW JERSEY 07601

I, Salvatore Moretti, under oath, do hereby state as follows:

1. I am the petitioner in the above captioned Tax Court matter, 2and I am fully familiar with the cause of action described there in.

2. In response to the Hackensack Taxing Authority's inquiry with respect to

additional data relating to the operations of Park Court Apartments, 391-7 Park St., Hackensack, enclosed find the expenses incurred for calendar year 1991-1993.

3. The following qualifying conditions apply: The N. J. Assessor's Manual upon which the local property tax is based incorporates wages for property maintenance and management. Such wages require personal services, such personal services have been insisted upon by Hackensack in court trials, but no compensation has been provided by them - against the law. Twenty rents cannot compensate for a full time superintendant or superior on-site management. The subject property has so many locational, zoning, and governmental problems that such intensive labor is required.
When superintendants were hired they have quit upon seeing the amount of work involved. Hence, management has performed the work on a "permanent" basis for over six years, with inadequate recompense. Comprehensive federal wage and hour controls were enacted by the Fair Labor Standards Act (FLSA) of 1938 ("the wage-hour law"). Those wages have been incorporated into the N. J. Administrative Code at N.J. Admin. Code Section 12:56-

3.1, to wit, "employees Answers to Interrogatories, etc. - 2 -

shall be paid minimum wage rates of not less than $5.05 per hour for each hour of working time, effective April 1, 1992." Further, N. J. Admin. Code Section 12:56-5.6 (b) - on-call time provides "if calls are so frequent or the 'on call' conditions so restrictive that the employees are not really free to use the intervening periods effectively for their own benefit, they may be con sidered as 'engaged to wait' rather than 'waiting to be engaged.' In that event, the waiting time shall be counted as hours worked." N. J. Admin. Code Section 12:56-6.1 rate of overtime payment provides that "for each hour of working time in excess of 40 hours in any week...every employer shall pay to each of his employees, wages at a rate of not less than 1 1/2 times such employee's regular hourly wage...the minimum overtime rate for those covered by the overtime provision is $5.70 on May 3, 1990, $6.38 on April 1, 1991, and $7.58 on April 1, 1992." I.R.S. Publication 525 states under employee compensation p. 2, "you must include in gross income everything you receive in payment for personal services, commissioners, fees, and tips, this

includes other forms of compensation such as fringe benefits..." I.R.S. Publication 937 states at p. 2 under "who are employees" that there are common-law employees and statutory employees" At p. 7, a similar fact pattern is considered (motel) in which "the services include registering guests [short-term and long term] collecting rents, maintaining rooms in good condition, making minor repairs, etc....Major maintenance and repair work has to be authorized [here, such major repairs wait for years for enough money to pay for them], or (trailer-courts) "[the employee] observes regular working hours, follows a daily routine, and supplies whatever equipment is necessary to maintain the trailer court. He performs services on a full time basis."

The City of Hackensack has required so many "health violation" visits to its court-house, one can only analogize that to an employment situation in which the city acts as the employer, management acts as the employee. "Health" notices requiring court appearances included garbage removal, extermination, rents, water consumption, maintenance, non-payment of rent, etc. As a result, the following three years of expenses should be adjusted upward considerably to reflect

higher secretarial costs, legal costs, and on-call fees. Lumping everything under 'unpaid retiree living on-site' has been precluded by the fact no employee ever accepted living on-site.]

Answers to Interrogatories, etc. - 3 -
CALENDAR 1991

Utilities
Hackensack Water Co.....4057
N.J. Bell Tel.....1364
P.S.E.& G. Co.....3960
Fuel Oil.....12050

Maintenance & Supplies
Plumbing..... 1252
Locks..... 325
Heating/Refrig. Repair. 225
Cilano Recyclable Garb. 1565
Vehicle Repair..... 718
Paint (supplies)..... 590
Paint (labor)..... 3655
Pest Control..... 449
Hardware..... 2352
Fire Extinguishers..... 452
Lumber..... 187
Glass..... 127
Vehicle Supply..... 1537
Janitorial..... 645
Rugs..... 479

Kitchen/Bath..... 95
Laundry Maintenance.... 337
Office/Management
Office Supplies..... 2469
Computer Costs..... 1007
Post Office..... 196
Legals..... 523
Insurance.....10763
Record Advertising..... 154

TOTAL OF UTILITIES/MAINTENANCE/OFFICE = $51,533

CONSIDER ALSO:
Real Estate Taxes
Block 418,Lots 22&23..18540
Block 418,Lot 24..... 3175
Management..... 5000
Superintendant..... 4000

3. In response to your inquiry with respect to additional data

relating to the operations of Park Court Apartments, 391-7 Park St., Hackensack, enclosed find the expenses incurred for calendar Year 1992: (Note: I have excluded a number of expenditures which to Interrogatories, etc. - 4 - were required due to a great deal of legal work required. A different owner would

have incurred much higher costs of operation, e.g. plumbing and locks, Record advertising would be 2 to 4 times higher, legals, secretarial, etc.)

CALENDAR 1992

Utilities

P. S. E.& G.Co.	4187
Hackensack Water Co.	7676
N.J.Bell Tel.	1269
Fuel Oil	5359

Maintenance

Plumbing	1619
Locks/Keys	983
Vehicle Repairs	1137
Paint	785
Paint (Labor)	2790
Hardware	1722
Laundry Maint.	440
Janitorial	214
Gasoline Purchases	884
Cilano Recyclables	1150

Office/Management

Insurance	7120
Advertising	42
Office Supplies	2960
Post office	1074
Legals	3303

CONSIDER ALSO
Real Estate Taxes
Block 418,Lots 22&23..18480
Block 418,Lot 24..... 3270
Management..... 5000
Superintendant..... 4000

4. I have examined the foregoing expenses incurred and these expenses were incurred in the operation of the subject apartment house property in the years 1991 and 1992 as set forth.

Answers to Interrogatories, etc. - 5 -

5. In response to your inquiry with respect to additional data relating to the operations of Park Court Apartments, 391-7 Park St., Hackensack, enclosed find the expenses incurred for calendar Year 1993: (Note: I have excluded a number of expenditures which were required due to a great deal of legal work required. The years 1989 to 1994 involved management office and superintendant coordination so as to provide round the clock services at the apartment site. As a result, since income was so limited, and expenses so high, payment of minimum wages in accord with the Federal Employment Labor Act of 1937 was not possible ($5.05/hour from

April, 1992, with time and a half for over-time). A downward adjustment of income plus an upward adjustment of expenses must be provided for the income/expense analysis for this time period.

A different owner would have incurred much higher costs of operation, e.g. plumbing and locks, Record advertising would be 2 to 4 times higher, legals, secretarial, etc.)

CALENDAR 1993.
(ALPHABETICAL)

Advertising.....127.10
Auto Repairs.....1113.65
Cleaning..... 148.00
Fees-Registration,etc. 55.00
Fire Dept.-Laundry....175.00
Fire Extinguishers.... 20.00
Garbage-Recyclables...819.33
Gas & Electric.....5137.86
Gasoline - Auto.....1373.65
Glaciers..... 273.54
Hardware..... 447.19
Heating Oil.....9408.02
Insurance.....8580.82
Laundry Repairs..... 343.44
Lawn Maintenance.....
Lease - Copier..... 265.74
Legals.....1965.60

Locksmith..... 137.84
Office Expenses.....2287.25
Painting..... 588.42
Plumbing (Supplies).. 942.43
Registration Veh..... 491.50
Smoke Alarms..... 127.20
Snow Removal..... 273.42
State Regulations.... 200.00
Stationery..... 1793.47
Telephone..... 1335.52
Water.....10500.00

[The water bill was challenged, but the N. J. Board of Regulatory Commissioners and the U. S. District Court failed to reduce the bill. The bill was set at $21,000 for 1993 and 1994. Real Estate Tax can be derived by multiplying Assessment times municipal tax rate. Superintendant and Management fees were even higher than the prior years, due to numerous court appearances].

6. The report which I submitted dated November 5, 1994 contains stabilized expenses from five years, 1989-1994, and as such represents more information than included in the three year survey here. Any discrepancies would be corrected by taking into account the longer time period.

7. The foregoing statements made by me are true. I am aware that if any of the foregoing statements made by me are willfully false, I am subject to punishment.

8Date: November 30, 1994

Salvatore Moretti, Pro Se
Petitioner
New Jersey Tax Court

SALVATORE MORETTI
390 PARK STREET
HACKENSACK, NEW JERSEY 07601
(201) 646 - 1414

November 14, 1994

Donald J. Lenner, Esq.
286 Union Street
Hackensack, New Jersey 07601

re: Salvatore Moretti v. City of Hackensack, State Tax Court Docket No. 833693; Parcel One - Block 418, Lots 22 and 23. Parcel Two - Block 418, Lot 24.

Dear Mr. Lenner:

On November 30, 1993, I served interrogatories upon the Hackensack Tax Assessor, answers to which were due many months ago. The answers I received were evasive in every respect, and I note twenty-one instances where the answers simply were non-existent or erroneous, as follows:

1. What is the classification of the building - [in the assessor's manual]? - Answer. Apartment Building.

2. What is cost per square foot of the improvements? - Answer.
None provided.

3. Comparable land sales to the subject property under appeal - Answer. Not available.

4. Comparable building sales? - Answer. Not available.

5. Land assessments per square ft. of neighboring land-uses? Answer. Not available.

6. Adjustments to land assessments for neighboring uses? - Answer. - Not known.

7. List the capitalization of net income for the subject apartment house for 1985-1993 each year? Answer. Not available.

8. Show the market approach to value for the subject apartment house under appeal? Answer - Too broad a question to answer.

9. Show the cost approach to value calculations used in arriving at the assessment of the subject apartment house under appeal and the adjoining lot, Block 418, Lot 24? Answer - Too broad a question to answer.

10. What is the effective gross income for Park Plaza Apts, 370 Park St for 1990-1993? Answer - Not known.

11. Attach the property record card of the adjacent apartment house, Park Plaza Apartments, 370 Park Street, Hackensack? Answer. Not relevant.

12. Same question as to Regency Court Apts.? Answer. Not relevant.

13. Same question as to Prince Edward Court? Answer. Not relevant.

14. What is the locational obsolescence of subject apartment house under appeal? Not separated from total depreciation.

15. What is the functional obsolescence of the subject apartment house under appeal? Not separated from total depreciation.

16. What impact have the rent payment defaults of the tenants at the apartment house under appeal have on arriving at an opinion of value by the City of Hackensack? Answer. None known.

17. What experts will the City of Hackensack call at trial?
Answer. Not known at this time.

18. What property records cards will the City of Hackensack rely upon at trial? Answer. None.

19. Attach real estate appraisal report if relied upon on the subject real property? Answer. Not known at this time.

20. Show what consideration given for such factors as:

a. % tenants welfare recipients.
b. % tenants arrested on site
c. No. Steel doors broken down on site.
etc.

Answer. No factor.

21. What consideration was given to the work performed by the on-site office at

the subject apartment house? Answer. Too vague a question to answer.

The foregoing suggests that you reconsider the answers thus far provided and supplement these answers so as to allow for preparation for trial in this case. Failure to do so will result in appropriate sanctions being applied[plied for before the court.

In particular, I require room layouts and measurements of apartments in apartment buildings in Hackensack, with rental received showing the street-location of each apartment. Without this information, which I have already requested from the assessor (he did not provide it), I will be required to seek the court's permission to secure the information from whatever sources are available.

Very truly,

Salvatore Moretti

Certified Mail
No. P 887 136 714
Return Receipt Requested.

SALVATORE MORETTI
390 PARK STREET
HACKENSACK, NEW JERSEY 07601
(201) 646-1414

December 20, 1994

Hon. Peter D. Pizzuto, J.T.C.
125 State Street
Room 108
Hackensack, New Jersey 07601

Re: Salvatore Moretti v. City of Hackensack, Docket No. 8336-93; Parcel One - Block 418, Lots 22 and 23. Parcel Two - Block 418, Lot 24. Motion Return Date January 6, 1994

Dear Judge Pizzuto:

Petitioner received a notice of motion returnable January 6, 1994 from Donald Lenner on behalf of the City of Hackensack - the taxing authority - which by-passes the issues in the case, and seeks to dismiss on the basis of lack of jurisdiction. As noted, this case has been heard by the Bergen County Board of Taxation five times (1978, 1979, 1980, 1981, and 1991[Note -- App. 1. Decision of Board for Year 1991, Appeaal No. 445]).

Upon creation of the New Jersey Tax Court, that court also heard this tax appeal in 1982.

On October 6, 1981, James W. Mason submitted a real estate appraisal setting forth what the court accepted as an opinion of value of $347,500 for 1980 [App. 63-96]. It is noteworthy that the reasoning used by the City's own appraisal firm provided the impetus for use of a multiplier in later years escalating the opinion of value to $792,000 (by the revaluation firm) for 1988 and the three subsequent years.

ASSESSMENT HISTORY OF PARK COURT APARTMENT, 391-397 PARK STREET, HACKENSACK, NEW JERSEY. 20 UNITS.

YEAR	LAND	IMPROVMENTS	NET TAXABLE	TAX
1988	280,800	511,500	792,300	14,816.01
1989	280,800	511,500	792,300	16,796.76
1990	280,800	511,500	792,300	18,953.97
1991	280,800	511,500	792,300	18,539.82
1992	280,800	486,000	766,800	18,479.88

The State Tax Court judgement of 1982 froze the assessment at $295,400 unitl 1987:

1984	71,500	223,900	295,400
13,617.94			
1985	71,500	223,900	295,400
14,740.46			
1986	71,500	223,900	295,400
15,154.02			
1987	71,500	223,900	295,400
15,951.60			

to Motion to Dismiss by City of Hackensack

The appraisal of $347,500 resulted in a tax court judgment of $295,400 for 1983 and four subsequent years. But as soon as that real estate appeal freeze period passed, the city set an assessment (increasing $496,900) almost tripling the value to over $750,000, the threshhold for direct appeal to the Tax Court.

Petitioner filed for a significant reduction in assessment in 1991 filing his tax appeal with the Bergen County Tax Board. The assessment was reduced by only $25,500. Appeal No. 445 resulted in a judgment dated February 20, 1992 leaving the land assessment at $280,800, but reducing the improvements from $511,500 to

$486,000 (judgment code 14b)[App. 1]. Seeking further relief with the county tax board would have proven futile after the complex legal actions noted above.

Petitioners letters to the Hackensack Water Company dated August 9, 1987, July 12, 1989, and August 7, 1991 state clearly that the water bills at the apartment house were much too high, far beyond the rent paying ability of the tenants. The August 7, 1991 letter begins:[App. 19]

"My most recent water bill of $2,470.72 (for 819,060 gallons of water) comes at a time when no watering of the lawn was per mitted (to prevent excess water use)."

Since petitioner sought to address not merely property assessment, he filed suit against the Hackensack Water Company first in state superior court in June, 1992, and then in special civil part in September, 1992, and finally in federal district court, in October, 1992. The City of Hackensack was a co-defendant (it employed the Hackensack Water Company to do water searches, as per the New Jersey Lawyers Manual, instead of using independent city accounting departments, [as do many of the municipalities in this

region]. Petitioner included the relevant part of the brief submitted by the City of Hackensack, along with Judge Ackerman's opinion dealing with jurisdiction.

The City of Hackensack supported the water company, and commenced municipal hearings on water consumption at the subject real property. These hearings began in July, 1992 and lasted until December, 1992. Additional concerns registered were excessive fire alarms at neighboring buildings - 391-397 Park Street [20 units] and 370 Park Street [72 units]. In addition, subsidy recipients at the two buildings were experiencing many difficulties, creating high turnover rates and vacancies. Many evictions occurred at both buildings, aggravated by municipal fire drills and the sale of 370 Park Street back to its prior owner - a law office.

Turning our attention to the errors of the Real Estate Appraisal submitted by James Mason on behalf of the City of Hackensack, one can readily see the origin of many municipal errors.

Comparaable Vacant Apartment Land Sales: Hackensack, N.J. [Note App. 72]

Mason's October 6, 1981 appraisal chose for Sale 1 a property at 100 Second Street. This property (Dawn Manor) is owned by Edward Swensen, (94 Railroad Avenue, Hackensack, N. J.), 215 feet by 84 feet, Block 233, lots 2, 3, 4, 5, and 6 in the 1994 tax books. The assemblage, presumed comparable to a garden apartment of 20 units, was used for a 58 unit building of four stories with garages under the building. Currently, the land is assessed at $696, the improvements assessed at $1,429,500, the net taxable at $2,125,500. Clearly, this property assemblage should not be used for land to be used for two story apartment construction with no garages. The building is on a hill in an exclusive area.

Mason then cites assemblage for 125 Lawrence Street, Hackensack, Craig Towers, which is three stories with 24 garages. 1994 land assessment is $456,000, Improvements are assessed at $899,700, with net taxable of $1,355,700. This is clearly inapposite comparison to a two story building with no garages.

Mason then uses for his land value a parcel at the corner of Prospect and Central Avenue, 204,737 square feet. The sale price in 1977 was $975,000, with 253

units built at the site. The building, however, is an exclusive six stories building.

Mason then refers to 387 Park Street, Hackensack, [App. 76] as a sale of vacant land for a ten unit building, presuming the property could be used as the adjoining two lots. In fact, this is Parcel Two, Block 418, lot 24. The building was purchased for use as a parking lot, and the variance applied for was denied due to failure to provide contiguous parking.

Mason's use of comparable improved sales suffers also from the defects set forth above. Sale One concerns 25 Henry Place, Hackensack, N.J., Block 9, lot 15. The sale is of property situated 30 blocks from the central business district, near Route 80. It is adjacent to an attractive modern building fronting on River Street. Garages on the first floor distinguish the property from the subject apartment house which does not have garages. Mason notes that "Henry Place is a side street [which has very little traffic, as opposed to 391 Park Street], and each apartment contains 675 square feet, as opposed to the 391 Park Street's 500 square feet. The "comparable" was constructed in 1968 (over

ten years after 391-397 Park Street). This 12 unit building with 8 garages and one office is currently assessed at land = $202,400, improvements = $410,200, net taxable = $612,600.

Sale Two is 185 Grand Avenue, Hackensack, Block 418, Lots 3A. zoned R-3A. This property is in the Fairmount Section, clearly superior to Park Street. The area is predominantly residential, and is located in one of the most stable residential sections of the city. The apartments each have slide in window air conditioners. Mason states each unit has 667 square feet, and was constructed in 1967, one decade after 391-397 Park Street - the subject apartment house in this case. There are two two-bedroom apartments, while all apartments are one-bedroom apartments at 391-397 Park Street. The 1994 land assessment is $180,000, the improvements are assessed at $236,800, with the net taxable of $416,800. The building is currently owned by Edmon and Marlene Anz.

Mason chooses Sale Three as 93 Hobart Street, [App. 83] Hackensack, Block 81, lot 47, and 48. The current owner is Paul and Josephine Tornambe, 423 Taylor Avenue, South Hackensack. The building has two

garages, unlike the subject property at 391-397 Park Street. As Mason states, "each [apartment] unit has a sleeve air conditioning unit... with 608 square feet of area (larger than the subject property's units)."

Mason chooses Sale Four to be 257 Essex Street, Hackensack, Block 127, lot 18, etc. The property is currently owned by Howard Koval, 419 Essex Street, Hackensack. The 1994 land assessment is $265,000, improvement is assessed at $324,400, with net taxable equal to $589,600. "The building is electrically heated and each apartment contains a cleeve air conditioning unit. the building was constructed in 1968 and was considered to be in good condition at the time of sale." Note, however, that this property is located on the hill with a view of the New York skyline, including the Empire State Building. The building contains five garage - a fact missing from the Mason appraisal. As Mason states, "the building is electrically heated and each apartment contains a sleeve air conditioning unit. The building was constructed in 1968 and was considered to be in good condition at the time of sale." By comparison, 391-397 Park Street, the subject apartment house, provides heat,

has no garages, no sleeve air conditioning units, and was built a decade before. The subject property lacks a panoramic view of the New York skyline.

Income/Expense Report by Mason

Mason's analysis of income and expenses is suspect. For example, he allocates 946 per year for water, [App. 88] not the $8,000 per year required in 1992 and thereafter. Utilities are estimated at $8,160, not the four year $22,480 average from 1991 to 1994. Insurance is estimated to be $853, not the $9,700 actual insurance cost at 391-397 Park Street. Superintendant wages are estimated at 1,500, one-fourth the actual minimum. Management of $1,780 is estimated by Mason, about 10% of the actual management. Based on these low expenses, Mason derives a net income after total expenses of $42,913. He then capitalizes this into an appraised value of $345,000. In fact, there is no return on investment at the subject property, 391-397 Park Street, with the Hackensack Water Company actually turning off water and/or threatening shut off despite payments of $10,000 per year.

CONCLUSION

The foregoing analysis should have provided several important clues as to why the City of Hackensack and the county of Bergen have not produced an accurate assessment of the subject real property. When provided an opportunity for four consecutive years (1978-1981), the county and city produced an assessment far above that prayed for - $295,000.

The most important result was that the tenants were placed in hardship. Their earnings were not sufficient to pay the bills (including the tax bill), and the turn-over rate increased. A 95% vacancy rate was experienced. Incoming tenants more often were on subsidy relief, and such tenants had social problems - they were often unemployed and failed to secure employment during their term of occupancy. Higher maintenance costs were experienced.

Comparing the subject apartment house to mid-rise construction on Prospect Street is unfair. It is also unfair to compare the property to housing in the Fairmount section or thirty blocks south, as did the appraisal by Mason. Garages and built-in air conditioners along with construction ten years subsequent to the subject property are all clues that the per unit costs are much too high.

Tenant problems were often neighborhood problems, rather than building problems alone. When petitioner sought legal assistance for tenants in the courts, judges did not treat the "constitutional issues" in the same light as they would have had a tenant on Prospect Street been involved. The mere existence of a law on the books (as Judge Ackerman mentioned) was inadequate. Litigants did not have their day in court, since motions to dismiss were granted, without oral argument, and without consideration of issues - based on mere technical objections. Appeal was not possible, since testimony of witnesses and cross-examination of experts was denied.

Petitioner went to City Hall to contest his assessment increase when the assessment tripled, but those conducting the hearings did not have the knowledge required to change assessments. Topolski, the municipal lawyer handling the federal district court case, assumed that walking to the nearby county tax board with one's petition for hearing would provide automatic relief - this is erroneous. The problems described, tenants on subsidy in central city housing, are not readily

handled by the mechanics of appraisal reports. These are legal problems.

Mason's appraisal allocates a grossly inadequate $30 per week for the on-site superintendant. He does not state whether this complies with federal minimum wage requirements - petitioner claims it does not. In fact, superintendants quit when paid that amount, and those that do not quit merely live on site until fired. Mason also selects a 3% management fee which is inadequate - 5% is an industry wide standard even for above average housing. The actual experience of managers and superintendants on site is missing from the Mason appraisal. Here petitioner's appraisal report based on actual time studies and costs - post office mailings, gas mileage, etc. proves that the tax assessment allocates to the municipality a windfall in the form of high taxation for services which have not been received by the subject apartment house.

We must be concerned with the home life of Hackensack's apartment dwellers, particularly those who are being plagued by medical problems or difficult family problems, particularly with those who are victimized by crime. The most recent

census data state that Hackensack's crime rate is far above that of the municipalities around Hackensack. The statistics follow:

1986-1991 Municipal Uniform Crime Reports

	1986	1988	1991
Bogota.....	207	230	248
Little Ferry.....	429	350	326
South Hackensack..	131	150	125
River Edge.....	319	256	274
Hackensack	2418	2468	2453

While Mason speaks of an apartment house 30 blocks south of the subject 20 unit apartment house, the neighborhood he selects is just blocks from Little Ferry, where the crime rate plunges. While Mason speaks of Prospect Avenue high rises as providing data from land assemblage for vacant land appraisal, why does he not show the different earning characteristics of those neighborhoods. If he did so, this would illustrate rent-paying abilities as definitive of property values. When Mason selects the Fairmount for his Grand Avenue property, he neglects to state that this is the most stable neighborhood in Hackensack.

The City's assessment is flawed, and its flaw does not now entitle is to evade the Tax Court's jurisdiction. If Hackensack seeks equity, let it give equity by lowering assessment to that requested.

Date: December 20, 1994

Submitted by: SAVATORE MORETTI
PETITIONER

SALVATORE MORETTI
390 PARK STREET
HACKENSACK, NEW JERSEY 07601
(201) 646-1414

December 31, 1994

Hon. Peter D. Pizzuto, J.T.C.
125 State Street
Room 108
Hackensack, New Jersey 07601

Re: Salvatore Moretti v. City of Hackensack, Docket No. 8336-93; Parcel One - Block 418, Lots 22 and 23. Parcel Two - Block 418, Lot 24. Motion Return Date January 6, 1995.

Continuance on Motion to Impose Restraints on Collection of Tax by Taxing District. Oral Argument Requested.

Dear Judge Pizzuto:

Petitioner has received various papers from the taxing district which appear to represent that the Tax Court does not have jurisdiction over the subject matter within. These claims are made despite the fact that as late as

November 8, 1994, Donald Lenner (on behalf of the taxing district - City of Hackensack) claimed in in his letter cpaationed Moretti v. City of Hackensack, Docket No. 008336-93, "I served interrogatories upon you to be answered by you. As of this date, I have not yet received those answers. As I stated in my message, unless I receive those answers within one week, I will apply to the Court for appropriate relief, including seeking the dismissal of your complaint for failure to answer interrogatories. The information contained in your property appraisal report, submitted to the Court by letter dated November 4, 1994, is insufficient." The inference is that the taxing district wants more information, better discovery, or different documents, not that it questions the jurisdiction of the New Jersey Tax Court. The federal complaint filed (under the civil rights statutes) against the taxing district adopted the position, echoed by Judge Ackerman, that petitioner should go to the state Tax Court for Equitable Relief which it alone can provide. Petitioner argues that this is binding upon the parties, and any filing deadlines are accordingly tolled.

PRELIMINARY REMARKS

The Taxing District calls attention to the general jurisdiction of the state Tax Court, to wit R. 8:2(a): "The Tax Court shall have initial jurisdiction to review those local property tax assessments when review is sought pursuant to N.J.S.A. 54:51A-2 (direct review in the Tax Court of certain appeals).

Elaborating R. 8:3-5(a)(3) states, "in case of direct review by the Tax Court pursuant to N.J.S.A. 54:3-2, the complaint shall contain an allegation that the assessed valuation of the property for which direct review is sought exceeds $750,000." The rule proceeds to qualify this standard by providing for the "separately assessed, contiguous properties in the common ownership, in the same or different taxing districts, provided that the assessed valuation of one of such separately assessed, contiguous properties exceeds $750,000." Clearly, petitioner owns separate properties assessed at over $750,000 ($792,300 - Block 418, Lots 22 and 23), but the Taxing District claims the assessment dipped below $750,000 before the challenge to assessment began.

Petitioner claims that the taxing district's arguments are self-serving. Consider the county tax board judgement dated February 20, 1992 (App. 1). Was this judgment appealed by filing a series of complaints alleging federal violations, to wit violations of 42 U.S.C. Section 1983, etc. What (if any) hourly wages were paid petitioner to operate his property sixty hours per week for ten years - was the compensation below federal minimum wage guidelines? Petitioner alleges the property is assessed on the basis of his unpaid labor, which year after year remains unpaid because the taxing district misconstrues the taxing power. Upon an emergency - water shut-off, the taxing district claims merely that a health emergency exists (App. 102), denying liability for over-assessment, ignoring years of neighborhood complaints. More appropriately, this constitutes, for this thirty-seven year old apartment property, inadequate cash flow to pay for public utilities. The four lots under common ownership are assessed over $1,000,000. The house (390 Park Street) experienced a fire some time ago, burning New Jersey Tax Court, Superior Court, and Supreme Court volumes. The taxing district knows this, but ignores this, for self-serving reasons. The lot known as 387 Park

Street, Hackensack, has been under common ownership for ten years, after unscrupulous developers reduced the residence to a shack (App 172-181) which was sold to petitioner only after the appellate division held that the newly constructed office building might be torn down (petioner's lawyer, since suspended from practice, failed to serve the complaint upon the defendants city et al., but the appellate division refused to hold that this alone prejudiced petitioner's legal rights).

LEGAL ARGUMENT

Del Deo and Klock, 1990 Supplement to New Jersey Court Rules, (N. J. Practice Series) Vol. 2A at p. 372 states, "on July 1, 1979, the new Tax Court, as a branch of the New Jersey Superior Court, began operation pursuant to Pub. L. No. 78, Ch. 33, codified at N.J.S.A. 2A:3A-1 to 2A:3A-29, approved June 13, 1978...The problem of the prior system led to an immense backlog of tax appeals and long delays on resolving these appeals."

Del Deo and Klock, 1991 Supplement to vol. 2A note at p. 436, under paragraph (c) [Rule 8:2(c) Exhaustion of Remedies Before County

Board of Taxation], it is possible for a matter to be heard directly in the Tax Court and thereby bypass the county board of taxation. " Note that N.J.S.A. 54: 51A-7 provides for by-passing the County Board of Taxation "for correction or error."

At issue in determining whether the case at bar passes the jurisdictional hurdle are the following:

1. Has the taxing district acceded to jurisdiction in the Tax Court by allegations set forth in its federal defense before Judge Ackerman, said case originating in a $9,329.62 (App. 103) water bill ten times the bill claimed in Mason's appraisal report

2. Have intervening appeals to the state appellate division, etc. tolled the filing of the instant tax appeal in that issues of fact emerged from these cases, which facts were not available to petitioner prior to discovery therein

3. Have the "separate" parcels been treated as though one parcel, thereby qualifying under a liberal reading of the statute for direct appeal to the tax court?

4. Is justice served by denying jurisdiction in the tax court, due to the years of delay experienced within from 1978 to 1994?

FACTUAL ALLEGATIONS

As stated at p. 1 of petitioner's December 20, 1994 letter brief, "this case has been heard by the Bergen County Board of Taxation five times (1978, 1979, 1980, 1981, 1991). Quoting from the decision by federal judge Harold A. Ackerman at App. 29, "the Tax Injunction Act provides that, the district courts shall not enjoin, suspend or restrain the assessment, levy or collection of any tax where a plain, speedy and efficient remedy may be had in the court of such state..." Clearly, after 16 years of tax appeals, relief has still not been achieved. This is noteworthy in that the federal cause of action filed in Newark claimed that failure to file and serve complaints during tax appeals resulted in legal malpractice filed in state superior court, and with the county disciplinary committee. Subsequent to legal malpractice hearings, petitioner was obliged to procede pro se before the appellate division (App. 118 - Decision of February 9, 1984), appealing Judge Evers' decision

of February 16, 1983 (App. 121). In fact, the defendant lawyer was suspended from the practice of law by the New Jersey Supreme Court. Despite this, the taxing district claimed in its brief, A-3525-82-T2 (App 123), "Moretti does not have the knowledge, skill, experience, training or education to qualify as an expert." (App. 129-130) The taxing district alleges that if "pro ses were allowed to proceed as petitioner desires, the rules will become meaningless". If legal malpractice undercuts the 1978-1981 tax appeals, has the taxing district corrected this erroneous perception under the facts within? The answer is that the facts contradict the city assessment.

The problem posed by legal malpractice is rendered more acute in that the three Chancery (equity) court complaints were filed by the lawyer but not served upon the defendants Friendship House (psychiatric halfway house - 387 Park Street, Block 418, Lot 24), Multi-Pak (garbage compactor factory adjacent to Block 418, Lots 22 and 23), and Gutterman-Musicant-Kreitzman funeral directors (adjacent to Block 418, Lot 22, and former owner of lot 24). The Chancery court treated these three cases as involving the

law of nuisance (App. 141). The chancery court decision assumes that a vacancy rate of as high as 95% is normal (App 154-10). Although the Chancery decision was affirmed on appeal (App 157), when petitioner sought to buy out a nuisance - 387 Park Street (App 160 - Motion to Compel Specific Performance), the court found "plaintiff has become the owner of the property in question and there is no longer reason for him to seek specific performance (App. 162)". That property is now the vacanct lot (Lot 24) where stood 387 Park Street (App. 171).

The interior of 387 Park Street, Hackensack, is shown at App 72-181 and does not support the Chancery decision which held that the property was not a nuisance per se. Although Friendship House gathered support (App 185, 186), after Alster's application for non-contiguous parking at lot 25 was denied (App. 182), the property was sold to deMartino (onwer of lots 24 and 25) for development as an office building. When the Appellate Division held that failure to serve summons and complaint within ten days did not prohibit the action against DeMartino in building its office building (resulting in the survival of the appeal

from the zoning board), DeMartino fearing the removal of the building sold Lot 24 to petitioner.

The Appellate Division opinion (App 106) in deciding the water company case found that "plaintiff had extensive correspondence with the [Hackensack] Water Company" prior to filing his complaint on September 26, 1992, spanning a three year period (1990-1992)[at issue herein]." A high bill investigation was invoked (App 107). After appearing before Judges Van Tassel (App 110), Eichen (App 109), Murphy (App 109), and Koblitz (App 111), the case was dismissed by the trial courts (App 114). Trying to avert shut-off, the the Appellate Division denied relief (App 117), despite the fact the water bill exceeded the fuel oil bill (App 24 and 25). Water was shut off at the apartment house (App 117).

Consider how the Chancery decision (oral opinion by Judge Sherwin Lester) is to be interpreted in view of the photographs of Multi-Pak (App. 193-199). Is the taxing district denying that 18 complaints at 111 Passaic Street [App 190] (adjacent to the funeral parking lot and 25 feet from the subject apartment house) amount to a nuisance per se? Is the

burning of 111 Passaic Street (App 191), and its demolition (App 201) providential as to the demolition of another residential property, 387 Park Street?

Petitioner claims that his apartment house assessment should take into account their neighborhood. When James Mason claims that he can derive a value for land for Park Court Apartments 391-397 Park Street, Hackensack (the subject property) based on the purchase price paid by Quail Heights of $975,000 for 204,737 square feet (App 211), is Mason acting as an appraiser or as a lawyer. Is the unstated premise that Prospect Street - zoned for high rise construction - can be made to appear equivalent to Park Street - zoned for two story construction in 1960 - by mis-stating facts and figures? Compare the photographs of Quail Heights fronting on Prospect Street at App. 211 and 212 with the photos of Park Court at App. 2 and App. 3. Quail Heights is six stories high, and has a multi-story concrete garage, while Park Court is two stories high, with on-street parking for 40% of the tenants. Consider the photos of a typical apartment unit at Park Court shown at App. 202 - App. 210 and evaluate how similar those photos are to the psychiatric halfway house (App 172 - 181).

When viewing the photos depicted at App. 201-210, consider whether the Chancery court had jurisdiction when it claimed the vacancy rate at Park Court was within normal bounds - a 95% vacancy rate was testified to. Currently, a high turn-over rate is being experienced. Note that the county tax board reduced assessment on the basis of location obsolescence (App 1).

Given the complex set of facts addressed within, where cases have been heard by numerous courts (Chancery, federal trial and appeal courts, state trial and appeal courts, municipal court, etc.) and the county tax board has given negligible reductions due to its prohibition against providing equity jurisdiction, does jurisdiction lie within the Tax Court now? Petitioner claims it does.

The Hackensack City Council passed Resolution 260 (App 102) pertaining to water thereby binding itself to the position that $9,329 was due (App 103). Prior to this resolution, it was not clear whether the bill was too high, or whether the meter was defective, or how the water bill could be higher than the fuel bill.

In effect, the City now claims that it can tax through the taxing power as well as through its water searcher (Hackensack Water Company). Since the city regularly advertises Sheriff's sales of properties due to delinquent taxes, this places the city in a conflict position. Consider from the demolitions addressed within, whether this lessens residential real estate values.

CONCLUDING REMARKS

Petitioner posed four questions in his opening remarks. He maintains that the materials in his extensive 212 page appendix amply summarizes the need for the Tax Court imposing restrictions on the collection of taxes, until the water bill is paid off. R. 1:1-2 states that "any rule may be relaxed or dispensed with by the court in which the action is pending if adherence to it would result in an injustice."

In the case at bar, the taxing district is hopping from forum to forum claiming lack of jurisdiction wherever it lands. The result is that an apartment house of 37 years cannot even pay its water bill. The land for the subject apartment house was bought for $2.00 "and

other consideration." How far does the "other consideration" go?

Date Submitted: December 31, 1994

Submitted By: SALVATORE MORETTI,
PETITIONER PRO SE

cc: Donald Lenner, Esq. (On Behalf of the Taxing District)
286 Union Street
Hackensack, New Jersey 07601

SALVATORE MORETTI
390 PARK STREET
HACKENSACK, NEW JERSEY 07601
(201) 646-1414

January 5, 1995

Hon. Peter D. Pizzuto, J.T.C.
125 State Street
Room 108
Hackensack, New Jersey 07601

Re: Salvatore Moretti v. City of Hackensack, Docket No. 8336-93; Parcel One - Block 418, Lots 22 and 23. Parcel Two - Block 418, Lot 24. Motion Return Date January 6, 1995.

Continuance on Motion to Impose Restraints on Collection of Tax by Taxing District. Oral Argument Requested.

Dear Judge Pizzuto:

Petitioner received a letter in objection to his December 31, 1994 letter brief stating that the tolling of time for filing does not apply within. Others statements may be left to oral argument, but this matter should be addressed in advance so as to give the

respondent city opportunity to refute petitioner's allegations.

Black's Law Dictionary (West Publishing Co., 1990) defines the verb toll as meaning "to suspend or stop temporarily, as the statute of limitations is tolled during the defendant's absence from the jurisdiction and during the plaintiff's minority. To bar, defeat, or take away; thus, to toll the entry means to deny or take away the right of entry."

The Oxford English Dictionary (1989, 2nd Edition) defines toll as to bar, defeat, annul, as "The King may toll the power of the parliament."

Corpus Juris Secundum 1990 Supplement cites to Phillips v. Sharpestown General Hospital , App. 1 Dist. 664 S.W. 2d. 162, 165 Petitioner notes in conjunction therewith that the discovery rule is discussed in this case, as follows:

"Appellants cite 37 Tex. Jur 2d. Limitations of Actions, Section 155 in support of their position. Therein it is said:

'In a proper case the doctrine of estoppel may be invoked to prevent reliance on the statute of limitations. Thus, in a proper case a defendant may be

precluded from relying on the defense of limitation if the plaintiff's failure to institute suit within the statutory period was caused by the defendant's misrepresentaiton or fraud, or by negotiations for an amicable settlement or by some other agreement or conduct that lulled a creditor into security and thereby caused him to delay action. (Emphasis supplied).'

In the case at bar, petitioner commenced three lawsuits relating to the expenses at Park Court Apartments, one filed with the Bergen County Special Civil Part of the Superior Court for expedited settlement, one filed with the Superior Court, Law Division, and one filed with the Federal District Court, which included both the Hackensack Water Company as defendant and the City of Hackensack as a taxing district. As noted, interrogatories answered by the Hackensack Water Company stated that they did not perform water searches for the City of Hackensack. Yet, according to the New Jersey Lawyers Diary and Manual, the Hackensack Water Company does perform water searches.

Numerous questions were asked of the water company about water consumption at

the subject apartment house, and the spaces provided for "answers" invariably were filled in "not relevant" or some other evasive reply. This is fraudulent concealment of material facts entering into the assessment of the subject real property. The Mason appraisal provides a water expense of $900, while the Hackensack Water Company regulated by the Bureau of Regulatory Commissioners bills petitioner $9,000. A 1000% increase in the time period from 1981 to 1991 is impossible to explain, and prompted the federal litigation. The City of Hackensack and the federal court deferred to the state tax court, wherein this matter must be addressed. On that basis, the court time required to proceed in state and federal court tolled the filing of the appeal on real property taxes.

I have appended copies of the answers to interrogatories by the water company in federal court, as well as copies of the listing of the water company as water searcher for Hackensack, contrary to the answer provided at No. 7, App 62.

This answer is relevant in that the city relied upon the water company for the amount of water due in its municipal trial

court, and allowed the water company to shut off the water. At trial, the city judge absolved the water company of any wrong doing, not questioning its water charged, and refusing all evidence thus bringing such bills into question. The trial before Judge Dinice lasted from August to December, 1992, and resulting 2in petitioner filing his federal appeal.

Very truly,

_____

Salvatore Moretti

enc.

cc: Donald Lenner, Esq.
286 Union Street
Hackensack, N. J. 07601

Events showing numerous court appearances.
From January 1992 to March 31, 1993

Date Event
YEAR - 1991 [Summary]
Apr. 24 Hackensack Municipal Court - Exterminate Animal
Apr. 25 " " "
" "
Various Landlord Tenant Cases, such as:
LT-035513-91,

LT-036364-91, LT-038538-91, LT-038537-91, etc. (Price,
Beavers...)
Nov. 20 Fire Alarms - Complainant - Richard Carucci
YEAR - 1992 [Detail]
Jan. 21 Appeal to Bergen County Tax Board heard in Hackensack City Council Chambers, Appeal #445
Appeal of 1991 Taxes. Date Judgment Mailed February 20, 1992. Land = $280,800. Improvements = $486,000. Total = $766,800. Taxing District - Hackensack. Address - 391-395 Park St., Hackensack. Judgement Code: 14b -
Locational Obsolesence.
Jan 22 Landlord-Tenant Case No. LT-042052-92 Special Civil Part. Non-payment.
Jan 25 LT-043491-92. LT-Trial Notice 3/12/92
March 2 Warrant of Removal,LT-043491-92
March 5 LT-043375-92; LT-043373-92; LT-043374-92
March 12 LT-043491-92; LT-043760-92
March 18 Filed for Collection of Past Due Rents
DC-694531-92; DC-694530-92; DC-694529-92
Apr 1 Trial, LT-044192-92
Apr 9 Trial, LT-044447-92
Apr 20 DC-694530-92
Apr 21 Eviction by Constable - 391-G
Apr 30 Trial, Judge Austin, SC-060945

May 14 Carter Trial
June 2 Construction Board of Appeals, Fire Alarms,Door Closers, Case C-8-92
June 23 White v. Moretti. $400 Deduction of $200 Security
June 24 Notice of Water Shut off placed on Apt. Entry Door By Hackensack Water Company
July 1 LT-046723-92, OSC Judge Simon
July 14 Filed Complaint - Moretti v. Hackensack Water Co.
BER-L-08191-92
July 20 Interlocutory Injunction Applied for: Hackensack
Water Co. Judge Eichen.
July 22 N. J. v. Moretti. $200 Fine. Carucci Case
July 27 9 a.m., Judge Eichen. Hackensack Water Court Hearing
Aug. 7 Motion. Moretti v. Hackensack Water & Bd. of Regul.Commissioners, BER-L-8191-92 2nd Motion: Johnson Case 397-F8

YEAR
1992 Detail (cont.)
Aug. 13 Hackensack Water Co., Shut-Off Water at 4 p.m.to Park Court Apts., 391-395 Park St., Hackensack
Patricia Farlie Stood By while Water Co. shut water off. Filed Interlocutory Injunction with Appellate Division at 4 p.m. Appel. Judge Kestin, 25 Main St.

Hackensack
Aug 14 Oral Argument, Howard Kestin, J.A.D. Appel Div.
Aug 17 Arrested by Hackensack Municipal Court while addressing Superior Court Judge Patrick Fitzpatrick upon receipt of Order by Appellate Judge Kestin as to notification of tenants receiving subsidies that water is being shut off. Placed in Bergen County Jail for three days.
Aug 19. Landlord Tenant Eviction 397-D, 1:30 p.m.Municipal Court Hearing 9 a.m.
Aug 26 Municipal Court Hackensack Appearance. Carucci Case
Sept 2 N.J. v. Moretti (Patricia Farlie, complainant, water shut-off.(C92-2940, 2948, 2916)
Sept. 9 Trials in LT-048543-92, 397-I
LT-048541-92, 397-F
LT-048542-92, 391-H
Sept. 11 Moretti v. Hackensack Water Co., Bd. of Regulatory Commissioners, BER-L-8191-92. Injunction Applied for by Judge Edward Van Tassle (Died Subsequently)
Sept. 18 LT-Case. 397-D
Sept. 22 Order to Show Cause Hearing, 397-D
Sept. 30 Filed Special Civil Money Damages Case
DC-700124-92. 397-B
DC-049272-92. 391-D

DC-705906-92. 397-F

Note: Trial Notice.Moretti v. Gentile.BER-L-9278-92

Oct. 2 Went to Hackensack Water Co. Corporate Offices in Harrington Park, with check for $2,950 in interim payment for Water Bill. $11,000 outstanding.

Oct. 7 Hearing. Hackensack Municipal Court. Judge Dinice

Farlie: 92-2940; 92-2916

Carucci: 92-2449

Oct. 9 White v. Moretti, 397-C. SC-064413. Deduction from Security.

Oct. 14 Adjourn Date - Hackensack Water Company, Mun.Ct.S-42-6599;W-337637;W337641 - New Docket No's.

Oct. 20 Moretti v. Gentile, BER-L-9278-92. Pre-Trial

Oct. 23 DC-700124-92. 397-B. Break in by police bent door.Motion Hearing

Oct. 28 Municipal Court Hearings

Carucci v. Moretti 26-90

Farlie - 92-3016

Nov. 2 Hackensack Water Co. Case. 3:30 p.m. Mun. Ct.

YEAR

1992 Detail (cont.)

Nov. 4 " 2 " " " . 9 am Municipal Court.

Nov. 6 Hackensack Municipal Cuort Appearance, 4C Owners.

Motion - 397-B Break-In. Hackensack Police DC-700124-92. Discovery Motion

Nov. 10 Hospitalized. Acute Bronchitis. Hackensack Medical Center.

Nov. 12 Appearrance in Special Civil Part - Law Div. (Landlord-Tenant Court).
LT-050494-92. 391-E
LT-050496-92. 397-G
LT-050493-92. 391-J
LT-050495-92. 397-H
State of NJ v. Moretti. Water Case. C92-3016.

Dec 3 Hackensack Municipal Court. $525 Fine. Jailed in Bergen Count Jail

Dec 4 Moretti v. Zisa, et al. 92-4206(HAA) Judge Harold Ackerman - Motion Scheduled in Newark Federal Court.

Dec 12 Moretti v. Hackensack Water Co. Special Civil Part DC-705907-92. DC-705907-92. 9AM Trial. Judge Polito Cancelled by Hackensack River floding into Bergen County Justice Center Parking lot. Arraignment 397-D Tenant. Indictment S1642-92-002

Dec 14 Motion Day - U. S. District Court Moretti v. Zisa, et. al., 92-4206 (HAA)

Dec. 16 LT-051368-92 1:30 p.m. Rm 103

1993 Event

Jan 5 Moretti v. Zisa, et al. Pretrial Conference Room 479, Federal District Court, Newark.

Jan 8 Moretti v. Hackensack Water Co.DC-705907-92 9 am. Rm. 123. Motion Heard by Judge Polito [Note: Case against water company filed in Superior Court (Judge Vaan Tassle), also filed in Special Civil Part for quick monetary Settlement under account. Also filed in Federal District Court (92-4206 Harold A. Ackerman, Judge) Tenant in Apt. 397-D Hackensack Municipal Hearing.

Jan 11 Pre-Trial Superior Court. 397-D Tenant.

Jan 15 DC-700124-92 9 am trial. Rm. 320 Break-in and damage to apartment door. 397-D.

DC-705907-92. Trial Rm 320.

Jan 20 Trials all at 1:30 pm - Apts. 397-I, 391-I, 391-J

Jan 25 Motion before Judge Sybil Moses - Aggrieved Party

Status - R. 3:5-6

Date Event

1993 (cont.)

Jan 27 LT-052324-92 (Eviction) - non-payment of rent.

Municipal Court Appearance - Hackensack

Jan 29 Judge Sullivan. Motion to Dismiss 397-D Tenant

Feb. 1 Pre-Trial - 397-D Tenant Sullivan
Filed Case, Federal District Court - DC93-00528
Feb. 3 Filed Habeas Corpus Petition. U.S. District Court
Tenant in 397-D
Feb. 4 LT-000301-93 1:30 p.m. 391-E
LT-000300-93 Rm. 123
Feb. 10 Carucci v. Moretti
92-2449 Municipal Court Trial
Feb. 11 Moretti v. Gentile and Bd. of Adjustment. Trial
BER-L-009278-92 1:30 p.m.
Feb. 17 N. J. v. Moretti. (Carucci Case) C92-2449 Part II
Feb. 19 Moretti v. Hackensack Water Co., Oral Argument DC-705907-92. Also, Moretti v. Mele, et al., DC625742, Jersey City
Feb. 22 Ballard v. Moretti, SC-585-93. Judgement entered against Salvatore Moretti. Summons and Complaint Filed by prospective tenant who delivered summons to wrong address, resulting in entry of default due to non-appearance. Entered by Judge Polito.
Feb 24 11 am Municipal Court Appearance Part III Carucci case - adjourned. C92-2449
Feb. 26 Appellate Division Motion to Dismiss. Went to Howard Kestin's (J.A.D.)

Court, Michael Rychel considered motion brought on behalf of 397-D tenant
March 1 9 am Trial before Judge Sullivan 397-D
March 4 397-I Tenant. Eviction Case. Settlement.
1:30 p.m. 397-D Tenant appeared before Judge Minuskin
March 8 Moretti v. Zisa, Hackensack Water Co., et al.,92-4206 (HAA)
Oral Argument in Newark Requested.
March 9 Picked up transcript of proceedings before the Hackensack Municipal Court relating to the termination of water service at Park Court Apts., Arrested with transcript in hands. Incarcerated all day in Hackensack jail cell until night.
March 19 Return day of Moretti v. Hackensack Water Co. case,DC-705907-92. Adjourned to April 16, 1993
March 31 Appeal of Assessment to the New Jersey Tax Court,File Today with copy to Bergen County Tax Board.
April 5 SC-001574-93. Trial before Judge Polito. 397-J
April 7 Hackensack Municipal Court. Carucci v. Moretti. 92-2449
April 8 Arraignment of tenant from 397-D. Before Judge Sybil Moses Rm 307

Date Event

1993 (cont.)

April 12 Oral Argument. Federal District Court. Newark. 10 a.m. 92-4206 10 am Addressed both Ackerman and Magistrate Chesler.

April 14 LT-002417-93 Tenant in Apartment 391-E.Room 123. Judge Polito

April 16 Ballard v. Moretti, SC-585-93. Motion to set aside Default. Moretti v. Hackensack Water Co., DC-705903-92 Judge Koblitz, newly elevated to judgeship, dismissed the case.

April 19 Motion - Moretti v. Hackensack Water Co.,DC-705907-92. Judge Polito Transferred out.

April 21 9 am Hackensack Municipal Court. Docket No.92-2449 Carucci v. Moretti

April 23 Moretti v. Mele. Proof Hearing. Hudson County. Jersey City

April 29 Scheduling Conference. 10:30 a.m. Magistrate Chesler.

May 5 Tenant in Apt 397-D Appearance Hackensack Municipal. Court S659173 Carucci Case Dismissed due to lack of prosecution

May 10 Motion to Dismiss. Federal Case. Moretti v. Dinice, et al., 93-528. Attended Hearings on Motions for oral argument in Newark Federal Court House

May 14 Motion for Reconsideration, Moretti v. Hackensack Water Co., DC-705907-93, Judge Koblitz, Moretti v. Fields & BCBSS, 4327-93. Adjourned to June 11, 3:30 pm

May 18 Peremptory Trial Date, Ballard Case, SC-585-93

May 24 Motion to Dismiss Moretti v. Dinice, et al.,93-528

May 26 397-J - LT-3755-93. Eviction - landlord tenant case

397-G - LT-3751-93. " " " "

June 2 LT-3869-93, 397-I. Rent & Scheduling Conference.

June 10 LT-4151-93 Judge Troast. Rm 314. 397-D

June 11 Motions heard by Judge Koblitz, former lawyer for tenant in apt. 397-D Moretti v. Hackensack Water Co., DC-705907-92 3:30 Moretti v. Fields, 4327-93.

June 17 Judge Troast, Continuance on case LT-4151-93, 397-D

MARKET DATA FROM THE CITY OF HACKENSAACK, N.J.
Source: SR1-A Form in Hackensack 1991-1994

Sales at 281 Park Street [Park Street Conominiums]
1991 Sales (on condo units)
Unit 5-E. Price: $25,000. Sheriff to Spencer Savings & Loan 2Unit 3-G. Price: $35,000. Sheriff to Spencer Savings (Assessment: L $14,800 + I $73,900 = $88,700.)
Unit 5-B. Price: $100. Sheriff to Howard Savings.Deed dated: 9/25/92. SR1-A - 2562282 Assessed: L $14,800 + I $73,900 = $88,700
Unit 5-C. Deed Book 7600. P. 298. Date 2/5/93. Price $100.Assessment Total $66,500.Sheriff to First Fidelity Bank
Unit Deed Bk 7610, P. 414. 4/16/93. Price $100. Assessed $14,800 + I$51,700 = $66,500.

Sheriff to First Fidelity Bank.
Unit Bk 7625, P. 14, Date - 6/25/93. Sheriff to First Fidelity Bank. Assessed $66,500. Price $0.

Classification Residence. NU #4. Serial No. 2902988
Unit 2C Bk. 7626 P. 227. 6/18/93. Sheriff to Spencer Savings. Assessed $66,500. Price - $100.
Unit 2F Bk. 7627, P. 214. Date - 7/2/93.

Sheriff to Lakeview Savings And Loan, Price $100. Assessed $64,100. Serial No. 2903326

Unit 3G Book 7634, P. 257. Spencer Savings to YAZDI,Assessed $135,400. Price - $124,000 NU 13 (Bankruptcy)

Unit 4F Bk. 7636. P. 752. Date 9/7/93. South Bergen Savings to Allford. Price $32,000. Assessed $64,100.

Not Used (nu) #13. Bankruptcy.

Unit 2F Bk 7649, P. 17. 10/29/73. Assessed $64,100.Price 45,000 Serial No. 2908159. NU #29: "Materially depreciated after assessing date but prior to sale. Grantor attorney Salvatore L. Borelli agrees with the statement. (s) Charles Mason. Mun. Representative.

Unit 5L Book 7658. P. 362. 11/30/93. Yazdi to Sofla. Serial No. 2910290 Assessed $60,500 Price 35,000. NU - #13.

Unit 4C Federal Deposit Insurance Corp. to Lamprect. Price $25,000. Deed 12/16/93. Ser.No. 2913240 Bk. 7669 P. 710

Unit 2L Sheriff to Lakeview Savings Price $100. Assessed $60,500. NU #13. Db.7680, p. 190, 2/25/94. Serial No. 2915550

Unit 5B F.D.I.C. Feygin. Db. 7681. P. 823. 3/1/94. Serial No. 2915566. Price $30,000. Assessed 66,500.

Unit 5J Sheriff to Lakeview Savings. Db.

7692 P 577, 2/25/94.Price - $100. Assessed $59.800. NU #12. Ser#2917972

Unit 2A Sheriff to Lakeview Savings. Db.7692,P593. Price $100 Assessed $64,500. Ser. # 2917973

Unit 5D Sheriff to Federal Deposit Insurance Corp.,Db 7698.P. 768. Date 3/28/94. Price $1. Assessed $66,500. Serial No. 2919244. NU #13

Unit 2L Deed Book 7701, P 87. 5/26/94. Price $40,000 Assessed $60,500. Serial No. 2911846

Unit 5D Deed Book 7703, P.817, 5/24/94. Price - $24,000. Assessment $66,500. Serial No. 2921856

Unit 2A Lakeview Savings to Pinter. Price $31,000. Assessed $64,500. NU #26. Serial No. 2919754

Unit 5J Price $35,000. Assessed $59,800. Price $35,000. NU #26. Serial No. 2919755

Unit 4B Sheriff Terhune to Lakeview Savings, Price $100.Price $35,000. Assessed $66,500. NU - #26. Serial No. 2919756, Db 7704 P. 346. 3/11/94.2

Unit 3C Spencer Savings to Shearson Lehman Mtge. Corp.Db. 7704, P. 585. 9/29/93. Price $100. Assess. $66,500. NU #25. Serial Noo. 2919760

Unit 3C GE Capitol Mtg. Services of California to Lagharifar,2 Price $34,900. Assessed $66,500. Serial #3379649

Unit 2E Price - Blank. Db. 7722, P. 384.

6/29/94.Resolution Trust Corp. to Joyce Olivieri, Assessed 65,500 , NU #26. Serial No. 3379836.

Unit 2D Price 29,000. Resolution Trust Co. to James Olivieri. Assessed $66,500. Db. 7722. O. 841. 6/13/94. Serial No. 3379837.

300 Park Street Condominiums

Unit 2D Deed Book 7581, P. 500. 1/15/93. Price $100. Assessed 14,600 +58,800 = $73,400. Serial No. 2562543

Additional Sales Listed of Note

Sales of Seventy-Two Unit Apartment House at 370 Park Street, Hackensack, N.J.

Cocoziello to Frank Alster. Deed Book 7489, P. 916. Dated: 11/20/91. Recorded 1/2/92.Block 415 Lot 1 Apartment Use - 4C. Price - $0.

Assessed: Land $1,260,000. Imp. = $1,848,000 Net = $3,108,000

SALVATORE MORETTI, PRO SE
390 PARK STREET
HACKENSACK, NEW JERSEY 07601
(201) 646-1414

TAX COURT OF NEW JERSEY

SALVATORE MORETTI, Petitioner:	STATE OF NEW JERSEY
v.	Docket No. 9479-95
	Further Certification in Support of Motion
CITY OF HACKENSACK: Defendant	For Temporary Restraints on Taxing District Block 418, Lots 22, 23, 24, & Block 415, Lot 8.b

To: Donald J. Lenner, Esq.
(On Behalf of Hackensack Taxing Authority)

I, Salvatore Moretti, in support of temporary restraints being placed upon the City of Hckensack in the collection of real estate taxes at the three parcels subject of this lawsuit, to wit:

390 Park Street, Hackensack, Block 415, Lot 8.b. 391-397 Park Street, Hackensack, Block 418, Lots 22 and 23, 387 Park St., Hackensack, Block 418, Lot 24,do hereby under oath make this declaration:?

1. I am the property owner of the subject real property listed above and am fully familiar with the facts of this case.

2. The property located at 391-7 Park Street, Hackensack is occupied by a two story brick apartment house containing twenty one-bedroom apartments; I provide heat and hot water, and snow removal to the three lots, lots 22, 23, and 24.

3. I paid $20,250 to the Hackensack Water company (now known as United Water New Jersey) in the past sixteen months. Over $5,000 is alleged to be outstanding on the bill as of December 31, 1995. The judge who arrested me for failing to pay my water bill has retained a lawyer who is suing me for $6,000 in legal expenses TAX COURT OF NEW JERSEY, SALVATORE 4MORETTI vs. CITY OF HACKENSACK, Docket No. 9479-95; Further Certification in Support of Motion For Temporary Restraints on Taxing District, Block 418, Lots 22, 23, 24, & Block 45, Lot 8.b PG. 2 1/5/95 for defending against the lawsuit involving Louis Dinice. There have already been placed lawsuits against me for bringing frivolous litigation, despite the obvious excessiveness of the bills I am being expected to pay. For example, one

tenant was arrested on site after being deprived of water, heat, gas and electric; when I attempted to defend her case, OVER three thousand dollars IN DAMAGES have ALREADY been assessed against me.

4. It is apparent that the tenants are in hardship and have requested lower rents. In order to protest high rents, tenants have taken the option of causing excessive damage to the building. For example, all leases require that tenants not use tools to disable the plumbing. Nevertheless, I just entered one apartment where a tenant revealed that he had a set of tools which he used to take his plumbing fixtures apart. When I entered his apartment, he viewed me fixing the plumbing, and it was apparent that he had inserted defective plumbing parts, resulting in a drip. Trying to stop the "drip" he then turned on and off the shut off valve repeatedly, thereby causing a drip which seeped down to the downstairs apartment, causing the ceiling to give way. This tenant complained several months ago that the rent was too high, and vacated his apartment, moving in with someone already living here at the buiiding.

5. Another tenant in another apartment experienced a sluggish kitchen sink's drain. Instead of depending on me to fix the clogged drain, he took it upon

himself to go into the crawl space and remove the metal cap from a clean out. The water from his apartment then drained directly upon the floor in the crawlspace. The odor was so great that it attracted attention. This tenant cooks a great deal, and obviously uses water which flushed onto the floor caused a health hazard. When I discovered what was done, he had no explanation as to why he thought he was empowered to do make-shift plumbing repairs. This tenant subsequenty called me and requested that I install a pop-up for his bathroom sink. He had taken upon himself the authority to install his own bathroom faucet with a pop-up which he did not have. I advised him that I installed only one manufacturer's faucets, and this was not the supplies I had. I cautioned this tenant not to do this, but he persists.

6. I have picked up at least 2,000 beer and liquor bottles off the lawn areas, and thrown onto the parking lots. The tenants I rented to pay their rent better than other tenants I leased to, but they drink so excessively and are so careless with their liquor bottles, it is clear that they require extra maintenance.

7. I have over the Thanksgiving week performed four main sewer line clean-outs.

I have paid about $160 to clean out the lines when they clog between the building and the center of the street. Just one week's bills would be $640.00 for main sewer line clean outs. This group of tenants has repeatedly caused main sewer line stoppage; on four successive week-ends, I entered the laundry room located in the basement only to discover that there was over 1500 gallons of water in the basement, due to main sewer line clogging. Not only the sewer needed to be cleaned, but the basement pumped out as well. I did the pumping out, and I have "gone through" at least ten pumps pumping water out - each

SALVATORE MORETTI, PRO SE
390 PARK STREET
HACKENSACK, NEW JERSEY 07601
(201) 646-1414

TAX COURT OF NEW JERSEY

SALVATORE MORETTI, JERSEY	:	STATE OF NEW
Petitioner	:	Docket No. 9479-95
v.	:	Further Certification
	:	in Support of Motion
CITY OF HACKENSACK, Restraints on Taxing	:	For Temporary
Defendant	:	District, Hackensack,
Block 418, Lots	:	22, 23, 24, & Block 45,
Lot 8.b		

To: Donald J. Lenner, Esq.
(On Behalf of Hackensack Taxing Authority)
286 Union Street
Hackensack, New Jersey 07601

I, Salvatore Moretti, in support of temporary restraints being placed upon the City of Hackensack in the collection of real estate taxes at the three parcels subject of this lawsuit, to wit:

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391-397 Park Street, Hackensack, Block 418, Lots 22 and 23
387 Park St., Hackensack, Block 418, Lot 24,

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2. The property located at 391-7 Park Street, Hackensack is occupied by a two story brick apartment house containing twenty one-bedroom apartments; I provide heat and hot water, and snow removal to the three lots, lots 22, 23, and 24.

3. Simultaneous with the move in of the group of tenants currently occupying Park Court Apartments, .various maintenance problems resulted thus far covered, such as plumbing (numerous main sewer back ups) , lawn maintenance (2000 liquor bottles resulting from late night partying) , apartment maintenance (tenants replaced locks, changed plumbing fixtures, etc.), laundry maintenance (machine breakdowns due to coin shutes filled with pennies, nickels, and worthless coins), etc.

4. Recently, fluorescent light fixtures mysteriously burned out, requiring replacing. The fluorescent light fixtures illuminating the Public Service Gas and Electric Meters burned out, and required replacement of the fixture itself. Three new fixtures had to be purchased, despite the fact that they were recently installed.

5. Toilet seats had been newly installed and were an expensive component of the rental apartment. These seats were removed by virtually all of the eighteen tenants rented to in the last two years, resulting overnight in the disappearance of $400 of toilet seats and their replacement by cheap toilet seats.

6. I hired one superintendant who appeared to be ideal for the job. An apartment was prepared for his occupancy. He said he was going to occupy the apartment any day, but in fact kept me waiting for three months before occupying the apartment .

Once he did so, he put inlaid linoleum over the ceramic tile in the bathroom. painted the place cove base in the kitchen an unusual color. and refused to do any work or pay any rent. I was required to do all the work of the superintendant. He was served eviction papers, but given the delays of court procedure it required seven months for him to move from the date he was supposed to move in.

6. While Mr. Donald Lenner, Esq. maintains that it is possible to detail each and every diseconomy which resulted from the prior certifications, I do not believe the average apartment owner has the time or the credentials to do so. Hence. the form interrogatories are objectionable due to impossibility of performance.

7. Based upon the profile of the tenancy and operating difficulties of the apartment house, it is understandable that the Bergen County Tax Board concluded that the reason for lowering the assessment was that the land was surrounded by external diseconomies. I believe that the income-expense analysis contained in the detailed cost of operating the building must be considered in arriving at true value - taxable value. I require additional time to prepare for my April 15, 1996 taxes filings. I therefore request that the court stay the imposing of taxes due February 1, 1996 based upon the 700-pages of materials relating to the property thus far produced, which have been heavily dependent upon income-expense analysis.

6. The foregoing statements made by me are true. I am aware that if any of the foregoing statements made by me are willfully false, I am subject to punishment.

Date: January 12, 1996

SALVATORE MORETTI, PRO SE
390 PARK STREET
HACKENSACK, NEW JERSEY 07601
(201) 646-1414

TAX COURT OF NEW JERSEY

SALVATORE MORETTI,	STATE OF NEW JERSEY
Petitioner:	Docket No. 9479-95
v. :	Further Certification
:	in Support of Motion
CITY OF HACKENSACK:	For Temporary
:	Restraints on Taxing
Defendant :	District, Hackensack,
:	Block 418, Lots 22,

23, 24, & Block 45, Lot 8.b

To: Donald J. Lenner, Esq.
(On Behalf of Hackensack)

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1. I am the property owner of the subject real property listed above and am fully familiar with the facts of this case.

2. The property located at 391-7 Park Street, Hackensack is occupied by a two story brick apartment house containing twenty one-bedroom apartments; I provide heat and hot water, and snow removal to the three lots, lots 22, 23, and 24.

3. By notice dated February 15, 1996, the clerk of the U. S.. Court of Appeals for the Third Circuit has forwarded to me notification of the order filed by the court awarding $8,496.09 to Robert Zimmerer, who was employed to defend Louis Dinice. The "trial" in that case never occurred, the case was dismissed without scheduling of a hearing, and the only reason for the award was that Zimmerer alleged he read papers submitted to the court by other parties. The order speaks for itself as to the nature of the services provided by the city. Dinice apparently precipitated my arrest in my own home when I tried to collect rent from B. Freeman. Dinice himself found Freeman to be guilty of uttering false statements about Hackensack officials. Freeman had just emerged from Bergen County jail when she filed complaints which were "believed" by the city. I enclose the award for legal fees for your reference. It is apparent that the assessment of Block 418, lot 8.b must be lowered accordingly, due to the intereference with rent collections

at that address.

4. Recently tenants called the fire department due to the sounding of the smoke alarms. I received a notice from the fire department which found the alarm system was not operating, and shut down the system in both buildings. The system remained shut down for one week. I enclose the fire alarm notice for your reference. In order to correct the defective smoke and fire alarms, I personally inspected the smoke alarms at the site, and nineteen defective smoke alarms had to be removed. The problems found were many. Several were unplugged. Several were rewired so as not to sound. The rest were clearly installed from other locations after good smoke alarms were stolen from this location. I found two defective smoke alarms next to each other. I found that some alarms did not sound, some alarms sounded all the time, some alarms had not parts inside of them, the wiring having been removed - clearly indicating tampering. I did this work for a period of eighteen hours, and the work occurred over a period of a week. Along with the purposeful dismantling of the fire alarm system, when I attempted to repair it, the tenants called the fire department, thereby further interfering with work on site. To further create a fire emergency,

the tenants parked their vehicles so as to block the fire lanes around the building. When I told them to remove their vehicles, they objected. This occurred at least fifty times.

5. It is clear that by treating these problems as unique and unrelated, the city of Hackensack has increased my assessment far above what it properly should be. I therefore suggest that the assessed value be adjusted downward immediately, and that my order submitted to stay collection of taxes be imposed immediately.

6. The foregoing statement made by me are true. I am aware that if any of the foregoing statements made by me are willfully false, I am subject to punishment.

Date: February 21, 1996

Signed: Salvatore Moretti
Plaintiff Pro se

SALVATORE MORETTI
390 PARK STREET
HACKENSACK, NEW JERSEY 07601
(201) 646-1414

March 29, 1996

Kent R. Papsun
Bureau of Customer Assistance
N.J. Board of Public Utilities
Two Gateway Center
Newark, New Jersey 07102

United Water New Jersey
P. O. Box 23398
Newark, N. J. 07197-0001

Hackensack Water Company
190 Moore Street
Hackensack, N. J. 07601

Judges Gerson/Jeffrey
Office of Administrative Law
185 Washington Street
Newark, N.J. 07101

Judge Peter D. Pizzuto, J.T.C.
125 State Street
6Room 108
Hackensack, New Jersey 07601

Docket#OAL PUCC 07022-95N Failure of Hackensack Water to Answer Interrog.Acct #05-480-18900-2. Add.391-5 Park St., Hackensack, NJ.

Dear Judges Gerson, Jeffrey, Pizzuto, Mr. Papsun, Ms. Peretz, Hackensack Tax Collector, et al.:

I am disputing the water bill, as Hackensack Water Co., now known as United Water N. J. Co., has been advised. On 1/31/96 I received a statement of account from the Hackensack Water Company, reflecting payments of $21,250.00. This matches the payments I made as per my 1/9/96. I enclose an additional payment of $1,000.00 resulting in a nineteen month total of $22,500 as follows:
09/6/94 1. 0455-006389, $1,000.00 to Hackensack Water Co. 09/6/94 2. 0455-006390, $1,000.00 to Hackensack Water Co. 9/6/94 3. 0455-006391, $500.00 to Hackensack Water Co. 9/6/94 4. 0455-006392, $1,000.00 to Hackensack Water Co. 9/15/94 1. 0455-006478, $1,000.00 to Hackensack Water Co. 9/15/94 2. 0455-006479, $ 500.00 to Hackensack Water Co. 10/14/94 1.0455-006797, $1,000.00 to Hackensack Water Co. 10/14/94 2.0455-006798, $500.00 to Hackensack Water Co. 11/10/94 1.0455-007157, $1,000.00 to Hackensack Water Co. 11/10/94 2.0455-

007158, $500.00 to Hackensack Water Co.
12/7/94 1. 0455-007466, $1,000.00 to
Hackensack Water Co.
12/7/94 2. 0455-007467. $500.00 to
Hackensack Water Co.
12/31/94 1. 0455-007711.$1,000.00 to
Hackensack Water Co.
3/14/95 1. 0455-008560. $1,000.00 to
Hackensack Water Co.
3/14/95 2. 0455-008343. $800.00 to
Hackensack Water Co.
3/14/94 3. 0455-008561. $200.00 to
Hackensack Water Co.
5/15/95 1. 0455-009406. $1,000.00 to
Hackensack Water Co.
5/15/95 2. 0455-009407. $1,000.00 to
Hackensack Water Co.
6/8/95 1. 0455-009715. $1,000.00 to
United Water Co., aka
Hackensack Water Company.
7/7/95 1. 0455-009948. $500.00 to United
Water Co., aka
Hackensack Water Co.
7/7/95 2. 0455-009099. $500.00 to United
Water Co., aka
Hackensack Water Co.
8/7/95 1. 0455-010144. $500.00 to United
Water Co., aka
Hackensack Water Co.
2. 0455-009949. $500.00 to United
Water Co., aka
Hackensack Water Co.

9/8/95 1. 0455-010864. $1000.00 ttc United Water Co., aka Hackensack, Water Co.
10/7/95. 1. 0455-010644. $750.00 to United Water aka Hackensack Water Co.
12/4/95. 1. 0455-011518. $750.00 to Hackensack Water Co. aka United Water
2. 0455-011519. $250.00 to Hackensack Water Co., aka United Water Co.
1/9/96. 1. 0455-011992. $1,000.00 to Hackensack Water Co., aka United Water New Jersey
3/29/96. 1. 0455-012688. $1,000.00 to Hack. Water Co. aka United Water

I note that the Hackensack Water Co., now known as United Water New Jersey states that the amount owing to date as of January 31, 1996 is $5,513.82. I would request a similar statement of acct from the City of Hackensack/Tax Clerk's Office. For purposes of the hearing before the OFFICE OF ADMINISTRATIVE LAW, my understanding is that the Jan. 31, 1996 water bill is an accurate statement of the water bill account to that date. Contrary opinions should be set forth in writing.

Very truly Salvatore Moretti

SALVATORE MORETTI
390 PARK STREET
HACKENSACK, NEW JERSEY 07601
(201) 646-1414

July 5, 1996

Hon. Peter D. Pizzuto, J.T.C.
125 State Street
Room 108
Hackensack, New Jersey 07601

Re.: Moretti v. City of Hackensack, No. 9479-95; Parcel One - Bl 418, Lots 22 and 23. Parcel Two - Bl 418, Lot 24, Parcel Three, Bl 415, Lot 8.b. Motion Return Date June 10, 1996

Dear Judge Pizzuto:

On June 10, 1996 at a motion in the above captioned matter, I endeavored to mark for the record documents which had been delivered to the Tax Court and to the defendant. Mr. Lenner, on behalf of the defendant City of Hackensack, refused to have any documents marked prior to the motion hearing. At the motion hearing, I suggested receiving into evidence the documents which I had transmitted to the New Jersey Tax Court, so that a list of

said documents would appear of record. Instead, your Honor proceeded into the question of whether outside expert testimony would be offered as to the value of the property under appeal, and whether or by whom testimony would be taken.

While the determination at the end of the motion hearing was couched in terms relating to several alternatives, it is not clear whether the court decided to take additional testimony from parties to be called by the Court itself or Mr. Lenner, or whether Mr. Lenner would be putting on his case.

Since the determination of the Court is unclear (is the court waiting for me to call an expert witness upon whom I will rely?), I suggest that Mr. Lenner set forth in an order what the City of Hackensack's position is. Should issues be raised therein which are in dispute, a hearing may be conducted, or perhaps a final order should be offered with opportunity to state plaintiff's position.

Very truly,

(s) Salvatore Moretti, Plaintiff Pro Se

cc: Donald Lenner, Esq. (On Behalf of City of Hacknsack)

App. 131

SALVATORE MORETTI
390 PARK STREET
HACKENSACK, NEW JERSEY 07601
(201) 646-1414

April 20, 1996

Larry Manning
Bureau of Housing Maintenance
& Inspections
Dept. of Community Affairs
Hackensack City Hall
65 Central Avenue
Hackensack, New Jersey 07601

re: Notices Delivered to management of Park Court Apartments, 391-397 Park st., Hackensack, NJ 07601, Unregistered Cars parked & Smoke Detectors

Dear Mr. Manning:

In reply to your notices as to cars parked without registration at Park Court Apartments, more particularly described as Block 418, Lot 24, I have placed on notice the various tenants of the building with regard to the cars subject of the notice. As of this date, I am awaiting responses as to who owns the subject vahicles.

As to the interior smoke alarms and the dismantling of the fire alarm system, that has been placed back in service

after 27 new smoke detectors were installed, suggesting an excessive number of smoke detectors were malfunctioning due to tampering - removing of smoke detectors, pulling wires out of the smoke detectors, placing in service non-functionng smoke detectors, selling the operational smoke detectors in place of malfunctioning smoke detectors, and so forth.
That is also referenced in the enclosed notice of leashold violations excerpted for you in the following:

April 19, 1996

re: Notice to Cease Leasehold Violations at Park Court Apartments, Apt. Park Street, Hackensack, New Jersey 07601

Dear TENANTS NAMED INDIVIDUALLY

This is a NOTICE TO CEASE LEASHOLD VIOLATIONS. You are currently a residential tenant residing at the above noted apartment at 391-397 Park Street, Hackensack, New Jersey. Your lease is a written lease. Your monthly rent is due on or before the first of each month. This notice commands that you cease the violations complained of or be evicted from the rented premises.

Notices Delivered to management of Park

Court Apartments, 391-397 Park st., Hackensack, NJ 07601 -Unregistered cars parked and smoke detectors, 4/20/96 - 2 -

The leashold violations complained of which have been committed by you and the other occupants of Apartment 39 Park Street, Hackensack, New Jersey are listed as follows. Cease these violations.

4. Cease removing smoke alarms from your apartment ceiling. All apartmnts were rented with operating smoke alarms, and they should be left operation for your safety, and in accord with the fire laws. If smoking sets off the smoke alarm, turn your exhaust fan on. All exhaust fans were in operating condition when your apartmnt was rented to you.

Notice to Cease Leasehold Violations at Park Court Apartments, 391-7 Park Street, Hackensack, New Jersey 07601, 4/19/96. p. 2

5. Cease interfering with the fire alarm system at Park Court Apartments, by removing the electric components of the smoke alarms installed in the common areas, by inserting defective smoke alarms in the common areas, by removing properly functioning smoke alarms from

the common areas, by installing smoke alarms which do not sound in the common areas even in the presence of smoke, and by installing smoke alarms which constantly sound in the common areas even when there is no smoke present. The forgoing acts cause the loss of fire protection to the other tenants, and increase fire insurance rates.
6. Cease using the grounds of Park Court Apartments to dispose of garbage by discarding beer and liquor bottles, and other garbage on the lawns, driveways, walkways, and the front sidewalks, instead of using the 2 three cubic yard containers provided at the rear of Park Court Apartments. This practice results in flats, such as when the glass breaks and vehicle tires pass over broken glass. This practice results in an unsightly appearance in the front lawn areas when bottles are tossed in the bushes, or in the rear areas when bottles are tossed behind the fencing.

13. Cease performing all manner of improper make-shift remdedies including the following: parking in fire lanes, and doing repairs in vehicles improperly parked so as to block the use of the driveways. Cease leaving the vehicles so parked for many hours on end. Cease stringing electric wires from the apartment house into the vehicles

improperly parked outside so as to perform make-shift repairs. Cease stringing electric wires in your apartment to the outside windows so that others can perform make shift repairs, leaving the vehicle parked illegally and blocking the fire lanes for hours on end. Cease putting up make-shift electric wiring in your apartment, putting up blue painter's drop cloths which are then strung as room dividers so that extra beds can be placed in the living room.

Notices Delivered to management of Park Court Apartments, 391-397 Park st., Hackensack, NJ 07601 -Unregistered cars parked and smoke detectors, 4/20/96 - 3 -

14. Cease causing unregistered cars to be parked in the parking areas of Park Court Apartment. If you wish to park a car in our parking areas, you are required to write the license plate number of the car on a piece of paper, and present this to the management office, with your name and apartment number on the notice, along with the date and the make of the car.
15. Cease stringing elctric lighs on the ceilings which result in make shift electric repairs. This increases fire hazard. Also cease making changes by

installing barrirs in your rooms without the prior approval of management; such barriers include wooden barriers as well as barriers in which curtains are erected dividing rooms.

16. The management of Park Court Apartment has received notice of violation dated March 7, 1996 from the City of Hackensack as follows: "you are hereby notified that an inspection has been made by this department on March 7, 1996 of the following premises...listed as Block 418, Lots 22 and 23 in Hackensack and ...the following conditions were found to exist: Remove all abandoned vehicles parked in parking areas which are contrary to "Vehicles and Property" of the Code of the City of Hackensack. Incorporated within this notice was notice dated November 30, 1995, listing unregistered, abandoned, stripped and dismantled motor vehicles on Block 418, lot 24, also known as 387 Park Street, Hackensack - the lot to the south of the two apartment buildings. General ordinance of Hackensack Ord. #1-74, Ch. 104, Sections 104-1 and 104-2 prohibit the parking, storing or otherwise placing of the above mentioned unregistered and abandoned vehicles. The vehciles listed were as follows:

- Blue 2-door GMC panel truck having flat tires and no registration.
- Black 4-door Chevrolet Malibu with missing rear rim and tires, flat front

tires and bearing invalid Registration ABN-1565
- Black 4-door Oldsmoblie bearing no registration with flat tires.
- Black 4-door Lumina Chevrolet with missing front rims and tires and no registration.
- 2-door Omega Oldsmobile having invalid Registration FY-605C.
- White 4-door Aries with missing front rims and tires having invalid N. Y. registration E-65-OYK.
- Black 4-door Datsun with missing rear rim and tire with no registration.
- 4-door Maxima Toyora having no registration.

The notice from Hackensack states that all containers filled with oil, all automobile parts consisting of rims, tires, transmissions, car doors and all other automobile parts abandoned and/or stores on these propertes are to be removed. This property is presently located in a residential zone and cannot be maintained as an automobile junk yard.

Additional cars listed for removal and or towing away by the City of Hackensack are as follows:

Notices Delivered to management of Park Court Apartments, 391-397 Park st.,

- Four door Black Chrysler bearing flat tires with no registration.
- Four door Chevrolet Station Wagon with considerable body damage bearing invalid N. J. registration CH-230S.
- Four door red Honda Accord having no registration
- Four door gold Datsun 280 ZK with flat tires and no registration.

17. The management of Park Court Apartments, 391-397 Park Street, Hackensack, has received notice of hazardous conditions dated April 2, 1996 as follows:

- Remove extension cords inside of apartments.
- Repair or replace battery operated smoke detectors inside of apartments.
- Light fixtrues inside of apartments that are improerly wired must be removed or wired properly.

Please correct the above listed code violations inside of your apartment. Failure to do so may result in your eviction.

18. The management of Park Court Apartments has received notice dated March 5, 1996 from the Fre Department of the City of Hackensack that "the smoke alarm system must be repaired and back in service within forty eight hours." Upon

inspection of the smoke alarm system, twenty seven smoke detectors were found to be inoperable as a result of tampering. Some smoke alarms had been entiresly removed from their bases. Other smoke detectors had parts which had been removed from the smoke detector. Smoke detectors had been introduced into the system which mal-functioned in order to set off the smoke alarm system thereby resulting in false fire alerts. All of these errors in the smoke alarm system constitute a violation of the lease terms by the tenants/parties involved. Violation of your lease as above stated constitutes cause for eviction. Cease the violations complained of. By failing to correct your actions and by refusing to pay for the damage you have caused to your apartment, you are in violation of the terms and conditions in your lease. Repairs are made by management for emergencies and only when repairs are the result of ordinary wear and tear, and not due to the negligence of the tenant. If you fail to cease violating your leasehold terms and conditions, there must result the filing of eviction papers which will result in your removal from possession of your apartment...

Very truly,
Salvatore Mortti

cc.: Lt. Richard Carucci
Hackensack Fire Department
205 State Street
Hackensack, New Jersey 07601